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REVIEWED BY

Rian Hilmawan,
Mulawarman University, Indonesia
Darto Darto,
State University of Semarang, Indonesia

*CORRESPONDENCE

Septiawan Ardiputra
✉ septiawan.ardiputra@unsulbar.ac.id

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Optimizing budget policy in village fund allocation (ADD): a governance and public administration perspective on rural development

Septiawan Ardiputra^{1*}, Milyan Milyan², Zaenal Akhmad²,
Muhammad Sulthan¹ and Muhammad Agung Ardiputra³

¹Department of Political Science, Universitas Sulawesi Barat, Majene, Indonesia, ²Doctoral Program in Public Administration, Universitas Negeri Makassar, Makassar, Indonesia, ³Master's Program in Law, Universitas Pendidikan Nasional, Bali, Indonesia

The Village Fund Allocation (Alokasi Dana Desa-ADD) is a key fiscal decentralization instrument designed to enhance village autonomy and sustainable rural development in Indonesia. This study examines the effectiveness of ADD management from a public administration perspective, focusing on transparency, accountability, and community participation. Using a qualitative approach, data were collected through observations, interviews, and document analysis in Pallis Village, West Sulawesi Province. The findings indicate that digital financial management systems, participatory budgeting, and strengthened oversight mechanisms have improved ADD governance, enhancing financial efficiency and public trust. However, challenges persist, including limited financial literacy among village officials, inadequate digital infrastructure, and low public awareness of ADD management. The study highlights the need for capacity-building programs, expanded digital governance, and enhanced community participation to optimize ADD utilization. Furthermore, data-driven decision-making and multi-sectoral collaboration are essential to ensuring equitable resource distribution, improving infrastructure development, and strengthening economic resilience. By implementing these strategies, ADD can serve as a model for decentralized governance, promoting inclusive and sustainable rural development.

KEYWORDS

village fund allocation, fiscal decentralization, public administration, transparency, accountability, community participation

1 Introduction

The commitment of the Indonesian government to empowering and advancing rural development is demonstrated through the enactment of Law No. 6 of 2014 on Villages. In line with this commitment, Indonesia has also actively participated in the ratification of the Sustainable Development Goals (SDGs) 2030, which emphasize inclusive and sustainable rural development. A village is recognized as a legal community entity with the authority to regulate and manage local affairs based on its origins and customary traditions, as acknowledged within the national governance system and administratively positioned under the district level. This classification underscores the autonomous governance status of villages within the subsystem of Indonesia's national government, operating within the framework of the Unitary State of the Republic of Indonesia (NKRI) (Undang-Undang No. 22 Tahun 1999). The term

“village” originates from the Indian word *swadesi*, which translates to “place of origin,” “homeland,” or “ancestral land,” referring to a socio-cultural unit with a shared set of norms and clearly defined territorial boundaries (Yayuk and Mangku, 2003). Within Indonesia’s constitutional system, a village is considered a distinct societal unit that has evolved based on its historical, cultural, legal, and traditional values, thereby receiving formal recognition within the state framework. As a result, villages hold the authority to govern, manage, and determine the needs of their communities independently (Fairus, 2020). Furthermore, Government Regulation No. 73 of 2005 on Villages reinforces this definition, stating that a village is a legally recognized community entity with defined territorial boundaries and the autonomy to regulate local interests based on historical origins and indigenous customs, as respected within the governance system of the NKRI.

The decentralization of authority, accompanied by adequate financing and infrastructure support, is essential for strengthening village autonomy and advancing village self-sufficiency. The enactment of Law No. 6 of 2014 on Villages has further reinforced the role of village governance, positioning it as a critical component within Indonesia’s decentralized administrative framework. This legal provision not only strengthens the status of villages as community-based governance entities but also serves as a foundation for enhancing rural development and empowering local communities. In addition to this legislative framework, the government has issued Government Regulation (PP) No. 72 of 2005 on Villages, which provides a legal basis for key administrative and governance aspects of villages. According to this regulation, a village is defined as a legal community entity with clearly demarcated territorial boundaries, possessing the authority to regulate and manage local affairs based on its historical origins and customary traditions, as recognized within the governance system of the NKRI. This regulatory framework grants villages the autonomy to govern and manage local interests in alignment with their unique socio-cultural and economic conditions, reinforcing their capacity to foster inclusive and sustainable rural development.

Village institutions have long been an integral component of Indonesia’s political and rural governance systems, predating even the colonial era. Historically, villages have played a pivotal role in regulating societal affairs, including security, order, justice enforcement, development planning, and natural resource management, all of which are governed by local socio-political norms (Annahar et al., 2023). One of the fundamental principles underlying village governance is democratization, which mandates that village administration must accommodate the aspirations of the local population. These aspirations are articulated through village consultative bodies and community organizations, which function as partners of village governments within the governance structure of the NKRI. In support of this decentralized governance approach, the Indonesian government has introduced Village Fund (Dana Desa/DD) and Village Fund Allocation (Alokasi Dana Desa/ADD) programs, reflecting fiscal decentralization policies aimed at fostering village autonomy. Within the framework of DD/ADD budget management, it is widely recognized that accountability and transparency are critical in enhancing public trust in village governance (Ash-shidiqqi and Wibisono, 2018; Sofyani et al., 2022). Consequently, effective resource management plays a fundamental

role in ensuring financial sustainability and improving governance performance (Putri and Saputra, 2019).

Law No. 23 of 2014, which replaces Law No. 32 of 2004, stipulates that villages derive their revenue from multiple sources, including The Village Own-Source Revenue (Pendapatan Asli Desa/PAD), allocations from the State Budget (Anggaran Pendapatan dan Belanja Negara/APBN), shares of regional taxes and levies at the district/municipal level, financial assistance from the Regional Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Daerah/APBD), and non-binding grants from third parties. These financial sources are intended to strengthen village fiscal autonomy and enhance local governance capacity. Furthermore, according to Minister of Finance Regulation No. 222/PMK.07/2020 on Village Fund Management, the Village Fund (Dana Desa) refers to funds allocated from the APBN and transferred through the APBD of districts/municipalities. These funds are designated to finance village governance, infrastructure development, community empowerment, and social welfare programs, thereby promoting inclusive and sustainable rural development.

The government provides financial support to villages, one of which is derived from the fiscal balance funds between the central and regional governments, amounting to 10% of the total allocation designated for villages, known as the ADD. ADD is sourced from the APBD and is allocated to ensure fiscal equalization among villages. This financial mechanism aims to reduce disparities in local financial capacity, enabling equitable development across rural areas.

According to Nurcholis (2011), the ADD is a financial mechanism sourced from the APBD at the district level. It is allocated to equalize financial capacity among villages, facilitating village governance, infrastructure development, and public service delivery. The implementation of ADD serves as a catalyst for sustainable rural development, contributing to economic growth and poverty reduction in rural areas, which aligns with the objectives of the Sustainable Development Goals (SDG’s) (Saufi, 2020). Moreover, the government plays a crucial role as a guarantor of equitable resource distribution and as a facilitator of human development and community welfare (Sumarni, 2020). Indonesia is not the only country implementing ADD; similar fiscal decentralization policies are also present in Thailand (Menkhoff and Rungruxsirivorn, 2011), South Korea, and Malaysia (Marota et al., 2020). This highlights the government’s commitment to rural development through various policy approaches. In Indonesia, ADD funds are allocated to support village infrastructure projects, community empowerment programs, and local economic development initiatives (Ginting et al., 2024).

Villages are granted the authority to independently manage governance and development affairs to enhance community welfare and quality of life. Furthermore, village governments are expected to autonomously administer public administration, financial management, and local resource governance, including the management of village assets and finances, as stipulated in Law No. 6 of 2014 on Villages. The extensive responsibilities entrusted to villages are accompanied by equally significant obligations, necessitating a strong commitment to accountability in village governance. Consequently, all governmental activities at the village level must be transparent and accountable to the local community, ensuring compliance with legal and regulatory frameworks (Shuida, 2016). Given this strategic role, villages serve as fundamental pillars in supporting national governance success, acting as frontline

institutions for the implementation of government programs and policies. This assertion aligns with Indonesia's demographic composition, as the 2000 census data reveals that approximately 60% of the population resides in rural areas. Consequently, prioritizing village development emerges as a logical and essential strategy to ensure the success of the broader national development agenda (Nafidah and Suryaningtyas, 2016).

The ADD serves as a policy instrument within the fiscal decentralization framework, aimed at enhancing the capacity of village governments in implementing community-based development initiatives. Development should not be perceived solely from the perspective of physical infrastructure projects but should also encompass social, political, and economic dimensions that contribute to comprehensive rural development (Suharyono and Sovie, 2017). Within the context of village governance, ADD plays a strategic role in enhancing the effectiveness of public service delivery at the village level while fostering greater administrative and financial autonomy among local governments. According to Law No. 6 of 2014 on Villages, ADD is allocated by the central government and transferred to village administrations through the APBD. This policy framework provides broader fiscal autonomy to villages, enabling them to formulate and manage development programs independently. The bottom-up development approach embedded within ADD is expected to ensure a more context-sensitive response to local community needs. Fundamentally, the primary objective of rural development is to stimulate economic growth, generate employment opportunities, promote social equity, and encourage inclusive development (Adi, 2014). However, the implementation of ADD continues to face numerous challenges, including limited administrative capacity among village officials, weak oversight mechanisms, and inefficiencies in budget absorption.

From the perspective of village financial governance, the effectiveness of ADD management is contingent upon the extent to which good governance principles are applied at the village level. Transparency, accountability, and community participation serve as the primary indicators for assessing the success of ADD allocation and utilization. Transparency in financial management ensures that local communities have unrestricted access to information regarding budget allocations and development programs, fostering public trust and oversight. Similarly, accountability mandates that village governments be responsible for the administration of ADD, ensuring that financial resources are efficiently and appropriately utilized. Furthermore, community participation plays a critical role in guaranteeing that ADD planning and budgeting align with actual local needs. A well-integrated participatory mechanism enables communities to engage in decision-making processes, enhancing the responsiveness and legitimacy of public policies at the village level. If these three fundamental aspects transparency, accountability, and community participation are effectively implemented, the efficiency of ADD utilization in enhancing community welfare and rural development can be significantly strengthened.

The successful management of ADD is highly dependent on the effectiveness of coordination among key stakeholders, including local governments, village administrations, and community members. Local governments play a crucial role in providing technical assistance and oversight to ensure that ADD funds are managed in accordance with regulatory standards. Meanwhile, village governments must demonstrate professionalism and transparency in financial

management to maintain fiscal discipline and public trust. Furthermore, community participation is essential in ensuring that ADD funds are allocated and utilized effectively. Villagers should be granted the opportunity to actively engage in planning and monitoring processes, thereby enhancing public accountability and policy responsiveness. By fostering inclusive decision-making, community involvement helps to ensure that ADD funded projects align with actual local needs and contribute to sustainable rural development. If multi-stakeholder coordination is effectively implemented, ADD can serve as a powerful instrument for accelerating rural development.

In the context of rural development, the ADD is expected to serve as a key instrument in accelerating the achievement of the Sustainable Development Goals (SDGs) at the local level. This policy plays a crucial role in enhancing village access to basic infrastructure, education, healthcare, and economic empowerment programs. However, the success of ADD implementation is highly dependent on its effective and efficient execution within village governance structures. To maximize its impact, continuous policy refinement is necessary, based on regular evaluations and empirical evidence. Furthermore, the innovation of ADD management systems is essential to ensure their adaptability to the evolving socio-economic dynamics of rural communities. Effective implementation requires a comprehensive approach, encompassing planning, administrative structuring, human resource management, financial oversight, material resource allocation, and technological integration (Brynard, 2005).

Given the various challenges in the management of ADD, this study aims to analyze the effectiveness of ADD utilization from a public administration perspective. The research focuses on key governance dimensions, including transparency, accountability, and community participation in budget management. By examining the factors influencing the implementation of ADD policies, this study seeks to identify more effective strategies to optimize ADD utilization, thereby enhancing inclusive and sustainable rural development.

2 Literature review

The formulation of public policy is often triggered by societal events that necessitate governmental intervention. Jones (1977) posits that such events are interpreted differently by various stakeholders, depending on time, perspective, and contextual factors, leading to the emergence of multiple policy issues from a single event (Islami, 2017). Public policy, at its core, represents a deliberate decision made by the government or an authorized institution with the objective of addressing specific issues, initiating targeted actions, or achieving strategic goals. It is formulated and implemented by competent governmental bodies as part of their administrative functions, contributing to national governance and development efforts (Rewansyah, 2010). The ADD policy is designed to strengthen the administrative capacity of village governments, accelerate local development, and promote community development and empowerment as integral components of efforts to enhance rural welfare (Bancin and Hasibuan, 2023). In line with this objective, ADD also aims to reinforce the roles of village governance, local development, and community empowerment in achieving broader social welfare outcomes (Prasetyo et al., 2021). The ADD policy

provides flexibility to village administrations in managing fiscal transfers from regional governments to expedite development initiatives and empower local communities (Megawati et al., 2018). It grants authority to village governments to independently manage their local affairs, particularly in supporting development programs and community empowerment efforts at the grassroots level (Jaro et al., 2023). Furthermore, the financial assistance provided through ADD supports improvements in both physical and non-physical village infrastructure. This assistance serves as tangible evidence of the government's commitment to rural development and its efforts to enhance the overall quality of life in villages (Indana et al., 2023). One concrete example of a policy response to social needs is the village fund allocation policy in Indonesia. ADD can also be utilized to support various programs aimed at accelerating food diversification initiatives, such as the development of village food gardens, freshwater fish farming, poultry farming, and the processing of agricultural products (Mulyadi, 2025). This policy was formulated to address the development gap between urban and rural areas, as well as to improve the welfare of rural communities. Research indicates that this initiative constitutes part of a locally-based national development strategy; however, its effectiveness is highly contingent upon responsive policy formulation and active community engagement in the decision-making process. For instance, a study by Mangeto (2018) found that village funds significantly contributed to infrastructure development and community empowerment in Taripa Village, Poso, with positive impacts measured at 80.8 and 82.9%, respectively. Nevertheless, the policy's overall effectiveness is also influenced by the capacity of human resources at the village level and the degree of community participation in the planning and implementation stages. Several studies have indicated that the management of ADD in various regions still faces challenges related to transparency and public participation. Community involvement in the planning and implementation of programs tends to be limited, while the dominant role of village officials remains prominent in the decision-making process (Hulu et al., 2018). Although the administrative procedures for managing ADD are generally in accordance with formal regulations, in practice, its implementation in many villages has yet to achieve inclusive community empowerment. This is partly due to the dominance of village heads and the limited participation of key stakeholders (Fisabililah et al., 2020).

Public policy is a widely used concept in analyzing the political dynamics of a nation (Prawira and Ardiputra, 2022). While governments strive to formulate effective social policies, these efforts often result in fragmented and ineffective implementations due to institutional weaknesses and financial constraints (Addison et al., 2015). The administrative and political capacities of institutions play a crucial role in ensuring policy coherence and effectiveness. Moreover, public perception and societal beliefs significantly influence policy support. Although targeted information campaigns can shift public attitudes, additional strategic interventions are necessary to strengthen policy acceptance. Policymakers must carefully consider public preferences in designing proactive policies that align with societal needs and expectations (Kallbekken and Skjeflo, 2024). In the Indonesian context, the implementation of the village fund allocation policy faces similar challenges. A study by Hariadi et al. (2020) revealed that limited administrative capacity within village governments and insufficient community participation in the planning process hinder the effective utilization of village funds.

Therefore, strengthening administrative capacity and promoting active community involvement are critical to ensuring the success of this policy. The ADD policy, which is distributed from the central government to village administrations, serves as a strategic instrument to accelerate development and community empowerment by strengthening institutional and financial capacity at the village level (Siregar and Isnaini, 2015).

Policy implementation is fundamentally the mechanism through which a policy achieves its intended objectives. To ensure successful implementation, a strategic planning approach must be adopted, carefully aligning available resources with policy goals. Effective implementation requires systematic coordination, ensuring that policies are not only formulated but also executed in a manner that maximizes their intended impact. This underscores the argument that policy analysis is often conceptualized as the decision-making process regarding action or inaction by political bodies and government officials. Policy analysis, as a structured evaluation framework, involves a systematic review of five key components, wherein policy information is transformed through sequential stages. These stages include identifying policy issues, forecasting policy trajectories, evaluating policy actions, assessing policy outcomes, and measuring policy performance (Dunn, 2000). By employing these analytical procedures, policymakers can enhance decision-making processes, ensuring that policies are not only theoretically sound but also practically feasible in achieving sustainable governance outcomes. As noted by Triwiasuti et al. (2022) and Ompusunggu and Munthe (2020), the success of policy implementation is strongly influenced by institutional capacity and the coordination among involved actors (Mahanani and Astuti, 2021; Ginting, 2021) highlights the importance of understanding the social and political context in the implementation process to achieve the intended policy objectives. Furthermore, Chandra and Indarto (2025) and Hadi and Pramudiana (2024) argues that evaluations of policy implementation must take into account both external and internal environmental dynamics that may affect policy performance.

The government and bureaucracy hold a fundamental responsibility in the implementation of laws and policies. Bureaucracy is an essential pillar in the functioning of society, the state, and the nation, serving as a crucial administrative mechanism for governance. The essence of bureaucracy lies in the clarity of duties and authority, adherence to impersonal procedures, and the strict application of rules where individuals follow regulations rather than shaping them based on personal preferences. Bureaucracy is also directly associated with efficiency, productivity, organizational systems, and the execution of governance functions. An effective bureaucracy is expected to bridge administrative complexities rather than create inefficiencies in policy execution. Beyond its role in formulating public policies alongside political institutions, bureaucracy serves as the primary mechanism for policy implementation. Consequently, bureaucracy and politics form an interdependent relationship in the public policy-making process. Heywood (2014) argues that bureaucracy performs a single, vital function implementing policies, enforcing laws passed by legislators, and executing decisions made by political executives. Thus, the bureaucratic system plays a pivotal role in ensuring the effective execution of governance strategies and policy frameworks at both national and local levels. In the Indonesian context, the bureaucracy plays a strategic role as a key driver in the implementation of public policy. However, in the digital era, the bureaucracy faces significant

challenges in adapting to advancements in information and communication technologies in order to enhance efficiency, transparency, and accountability (Wahyuni et al., 2025). Additionally, bureaucratic culture influences the development of good governance, where values such as transparency, accountability, and public participation are essential (Djumiarti, 2010). Furthermore, factors such as organizational structure, human resources, and internal management within the bureaucracy significantly affect the effectiveness of policy implementation and the delivery of public services (Endah and Vestikowati, 2021; Erwinda and Firdaus, 2025). One of the key manifestations of strategic policy within the framework of rural community empowerment is the allocation of resources aimed at strengthening the capacity of village governance. Within this framework, the Village Fund Allocation (ADD) functions as a strategic policy instrument designed to support rural development through comprehensive community empowerment. It also reflects the active role of village governments in delivering public services, enhancing citizen welfare, and reinforcing the strategic significance of rural areas (Amalia et al., 2024).

Furthermore, Weber conceptualizes bureaucracy as an ideal system, characterized by several defining attributes. First, division of labor, where each position has a clearly defined scope of competence and is distinctly separated from other roles. Second, a hierarchical structure of authority and administration that establishes clear chains of command. Third, officials are appointed or designated rather than elected. Fourth, bureaucracy exhibits a high degree of formalization, ensuring that regulations and standardized procedures govern all bureaucratic functions. Fifth, official duties are carried out in an impersonal manner, maintaining neutrality and procedural objectivity. Sixth, decision-making in personnel placement is based on competence rather than arbitrary considerations. Seventh, officials are selected based on objective qualifications, emphasizing meritocracy. Finally, career progression is clearly structured, and organizational roles are distinctly separated from personal life (Burhanuddin, 2018). Based on these principles, bureaucracy plays a fundamental role in governance and development, serving as the primary administrative mechanism in all levels of government, including central, regional, and village administrations. The bureaucratic structure ensures the efficient execution of public administration, reinforcing regulatory compliance and institutional stability. By adhering to Weberian bureaucratic principles, governance systems can enhance institutional accountability, administrative effectiveness and public service delivery. In the context of village governance, one of the tangible manifestations of effective bureaucracy is the implementation of the ADD policy. This policy serves as a strategic instrument to accelerate rural development through transparent, participatory, and accountable financial management. It aims to enhance community welfare and reduce disparities between rural and urban areas (Mukaromah et al., 2023). The ADD also represents a form of fiscal balance transferred from district or municipal governments to village administrations. Its primary objective is to support local governance, promote community-based participatory development, and empower villages to achieve sustainable improvements in social welfare (Sasongko, 2019). In practice, however, the application of Weberian bureaucratic principles does not always proceed smoothly. Research by Wakhid (2011) indicates that the Indonesian bureaucracy often struggles to consistently implement legal-rational principles, particularly within the context of bureaucratic reform. Moreover, a study by Wiranti and

Frinaldi (2023) underscores the importance of bureaucratic adaptation to the digital era in order to enhance efficiency and transparency in public service delivery. Additionally, research by Devi et al. (2023) affirms the relevance of Weberian bureaucratic principles in modern educational institutions, while also emphasizing the need for flexibility and innovation in responding to contemporary challenges.

According to Dye (1975), everything that a government decides or fails to decide falls within the definition of public policy. Friedrich (1940) defines policy as a decision proposed by individuals, groups, or governments aimed at resolving a specific issue. Similarly, Sharkansky (1975) describes policy as government action intended to achieve specific objectives. These definitions underscore the notion that public policy serves as an instrument for goal attainment. Expanding on this perspective (Lester and Stewart, 1996) conceptualize policy as a process or a series of governmental activities designed to address public issues. The term “implementation” originates from the English word “to implement,” meaning to provide the means (tools) for executing a task or to achieve a practical outcome (Schuster, 1979). Pressman and Wildavsky (1984) further define implementation as the act of carrying out, accomplishing, fulfilling, producing, or completing a policy initiative. Thus, etymologically, implementation refers to activities associated with completing a task by utilizing appropriate resources to achieve the desired outcome. These definitions emphasize that public policy functions as an instrument for goal attainment. In the context of regional autonomy and community-based development, public policy serves not only as a normative directive but also as a practical guideline for local governance. To achieve the objectives of sustainable rural development, local governments are required to consider various relevant aspects in the management of village finances and the allocation of village funds. As the responsibilities and authorities of local governments continue to expand, the role of communities in monitoring and participating in decision-making processes becomes increasingly significant and must be acknowledged and strengthened (Mukaromah et al., 2023). In the context of public policy implementation, this term refers to the execution or fulfillment of a predetermined public policy, where the implementation process involves utilizing available resources to ensure policy objectives are met. Public policy implementation can be carried out through programs, activities, initiatives, or actions embedded within a structured system (Abdullah Ramdhani, 2017). Regarding the human resource factors influencing policy implementation, Mazmanian and Sabatier categorize policy implementation into three distinct perspectives: the policy makers, the field-level implementers, and the target groups affected by the policy. The degree of compliance among implementers is assessed by examining whether their behavior aligns with the mandated responsibilities. Effective implementation thus depends on institutional alignment, administrative capability, and the degree of adherence among executing agents. Research by Harsin et al. (2016) reveals that the implementation of the village fund allocation policy in Sungai Raya Village, West Kalimantan, faces challenges related to human resource competencies and the absence of standardized operational procedures, which adversely affect program effectiveness. Additionally, a study by Kartika (2017) in Terap Village, Mempawah Regency, highlights the critical role of community participation and inter-actor coordination in enhancing the success of village fund policy implementation. Since 2015, the national government has initiated a policy specifically aimed at accelerating

rural development. This approach involves the direct allocation of village funds from the state budget, in accordance with Law No. 6 of 2014 on Village Governance. The Village Fund Program is designed to address poverty and inequality, improve rural infrastructure, and increase village and community income by revitalizing local economic institutions (Hilmawan et al., 2023). The ADD policy is intended to decentralize authority and budgetary control from regency governments to village administrations, promoting a more participatory and responsive management model in contrast to the previously centralized approach (Sembiring et al., 2023). Within this framework, the ADD policy seeks to enhance village capacity in participatory and accountable development planning and implementation, with the ultimate goal of improving the quality of life and overall welfare of rural communities (Prihatin et al., 2024).

3 Methods

This study focuses on the Village Fund Allocation (Alokasi Dana Desa or ADD) in Pallis Village, located in the province of West Sulawesi, Indonesia. A qualitative research approach was employed, utilizing observation, interviews, and document analysis as the primary data collection methods. The research design follows an interpretive paradigm to explore the perspectives, experiences, and practices of various actors involved in ADD governance. Interview data gathered from the field were categorized based on the research needs. This categorization process facilitated the formulation of responses to the research questions, which served as the main reference for selecting the most relevant information. Following the data analysis technique proposed by Miles and Huberman (1984) the process involved data reduction, data presentation, and verification. These stages were applied to systematically process and interpret the findings. The data analysis process in this study consisted of three main stages: data reduction, data display, and conclusion drawing/verification. In the data reduction stage, information obtained from interviews, observations, and documents was selected, simplified, and categorized into major themes aligned with the research focus. Coding was conducted manually using thematic labels such as “transparency,” “accountability,” “participation,” and “infrastructure development.” Each quotation or statement from informants was assigned to these categories to structure and organize the data analysis. In the data display stage, the coded data were organized into thematic matrices or tables to facilitate the identification of relationships among themes, data sources, and actors involved. This structure enabled a comprehensive examination of emerging patterns in the implementation of the ADD in Pallis Village. The final stage, conclusion drawing and verification, was conducted iteratively by interpreting the organized data and triangulating it across multiple sources (interviews, documents, and observations) to enhance validity. The final findings were derived based on the consistency and frequency of information considered credible and relevant to the research questions. The analysis centered on examining data collected through interviews, observations, and document reviews, which constituted the primary sources of information for this study. The process included identifying and interpreting informants' perspectives regarding the utilization of ADD. Systematic observations were conducted to monitor and document behaviors relevant to the study, particularly those associated with ADD implementation. The

researcher observed various community activities, including traditional, cultural, and religious practices, as well as governmental programs related to public service delivery and community empowerment. In addition, the study explored the daily interactions between community members and local government officials, thereby providing an in-depth understanding of how ADD contributes to infrastructure development, social service facilities, village economic enterprises, and disaster mitigation infrastructure. In-depth interviews were conducted with 20 key informants, including community leaders, traditional authorities, religious figures, youth representatives, and village officials. These informants were coded anonymously from Respondent A to Respondent T for data presentation purposes. Additional interviews were held with other community members, such as representatives of youth organizations. The selection of informants was based on their strategic roles within the community and their knowledge of the research topic. Each informant was selected based on their positional relevance to one or more thematic areas such as transparency, accountability, participation, and infrastructure to ensure adequate coverage across research dimensions. These individuals were chosen due to their influence, experience, and deep understanding of the village's socio-cultural dynamics, making them credible sources of relevant information. Youth organization members were included to represent the perspectives of the younger generation within the community. A detailed profile of the respondents is summarized in [Supplementary Table 1](#), which outlines their general roles while maintaining anonymity. The diversity of informants enabled a comprehensive understanding of the impact and effectiveness of ADD implementation in Pallis Village. Direct observations were focused on the daily activities of villagers, village government, local officials, and the village consultative body, as well as the interactions among them. Non-participant observations were recorded in field notes, allowing the researcher to capture unstructured behaviors, routines, and informal discussions that emerged during field engagement.

This study utilized both primary and secondary data sources. Primary data were obtained directly from community members, while secondary data were drawn from official government reports, community activity records, and documents provided by village institutions, including the Village Office, the Village Consultative Body (BPD), and other relevant local organizations. A purposive sampling technique was employed, wherein participants were selected based on specific criteria to ensure that the collected information was both relevant and representative. According to Sugiyono (2018), purposive sampling involves the deliberate selection of participants based on predetermined considerations aimed at capturing key characteristics of the research population. Similarly, Ghazali (2006) emphasizes that this method is grounded in the researcher's judgment, focusing on respondents who possess significant and relevant insights related to the research topic. This approach ensured that the selected sample accurately reflected critical aspects of the research context. It enabled the researcher to identify information-rich cases capable of providing deep, contextually grounded insights into village governance practices. The purposive sampling technique was designed to produce highly relevant data that contributes meaningfully to both academic discourse and practical policy development. By adopting this method, the study enhances the validity and analytical depth of its findings, offering a robust foundation for evidence-based policymaking in rural governance and development.

4 Results and discussion

4.1 Governance of ADD

Governance fundamentally pertains to the systems and procedures through which societies regulate their activities (Aransyah, 2023). In the context of globalization, good governance in public administration is a multidimensional issue encompassing economic, political, and social dimensions (Rahman et al., 2024). The governance of ADD plays a pivotal role in fostering sustainable rural development. Observational findings indicate that village governments have become increasingly aware of the importance of planning and monitoring village funds, leading to various initiatives aimed at enhancing the capacity of village officials. In response, village administrations have begun implementing financial management training and governance capacity-building programs, intended to optimize the utilization of ADD and ensure transparency in its administration. These measures contribute to a more structured and accountable allocation of ADD, facilitating the expedited realization of rural development programs. However, despite significant progress, several challenges persist in its implementation. Notable obstacles include limited financial literacy among village apparatus and inadequate internal oversight mechanisms, which increase the risk of inefficiencies in fund allocation.

In the budgeting process, a village deliberation mechanism has been implemented to involve community members in decision-making regarding the allocation of ADD. This participatory approach aims to ensure targeted fund distribution by aligning development priorities with the actual needs of the community. Through this system, residents are given a platform to propose programs deemed most urgent and essential for village development. Governance, as a complex concept, shifts the focus away from a centralized government perspective toward network-based participatory policymaking (Lyall and Tait, 2019). It challenges top-down governance principles worldwide, emphasizing the role of local actors in making urban and rural governance more responsive to societal needs (Korosteleva and Flockhart, 2020). Moreover, data-driven approaches are increasingly incorporated into the budgeting process, allowing ADD planning to be more fact-based and aligned with real needs in the field. Documentation shows that this system has enhanced the effectiveness of village financial management, reducing program duplication and ensuring fund utilization aligns with village development plans. However, despite the advantages of this mechanism, certain challenges persist, particularly regarding low participation levels among specific community groups, especially residents in remote or geographically isolated areas with limited access to communication and decision-making forums.

To strengthen transparency and accountability, village governments have taken proactive steps to enhance internal oversight mechanisms ensuring the efficient and responsible utilization of ADD. This oversight improvement is carried out through community-based participatory monitoring, involving the BPD and community monitoring groups consisting of local representatives. By integrating participatory oversight mechanisms, the likelihood of fund misallocation and misuse can be significantly reduced. One of the key initiatives implemented is the open financial reporting system, where village financial records are publicly displayed on information boards accessible to all residents. Additionally, communication forums

between the village government and the community have been developed, allowing residents to receive real-time updates on village financial policies and expenditure plans, as well as providing opportunities for them to offer feedback and recommendations on fund allocation. According to Maloney et al. (1994), an effective public policy must incorporate information flows that facilitate the fulfillment of societal needs. However, despite these advancements in transparency, interview findings indicate that a segment of the population still lacks a clear understanding of ADD management mechanisms. This suggests the need for more intensive community outreach and awareness campaigns by the village government to bridge the knowledge gap and ensure that all community members, regardless of socio-economic background or geographic location, are well-informed and actively engaged in the governance of village funds.

Through fiscal autonomy, both local communities and village governments are expected to accelerate democratic governance within village administration (Annahar et al., 2023). This initiative fosters public participation and grants villages the authority to self-govern, ensuring more localized and responsive public service delivery. One of the most significant innovations in ADD governance is the adoption of digitalization in financial management. This village has transitioned from manual reporting methods to a technology-based financial reporting system, enabling real-time financial tracking that is accessible to both the community and relevant stakeholders. Observational findings suggest that this digital transformation has enhanced the efficiency of ADD management, particularly in budget planning and financial evaluation. The digital system allows village administrations to systematically monitor fund utilization, reducing administrative errors and streamlining the financial auditing process. However, challenges remain, particularly regarding limited digital literacy among village officials and insufficient internet infrastructure in certain rural areas. Addressing these obstacles requires targeted capacity-building programs, including comprehensive digital training for village officials. By equipping local administrators with adequate technological skills, digitalization in village financial governance can be fully optimized, ensuring greater efficiency, transparency, and accountability in the management of ADD.

Governance is a broad and evolving concept that shifts the focus from a centralized government perspective to a participatory policy-making approach based on network governance (Lyall and Tait, 2019). It involves interactions and decision-making processes among various stakeholders, including government institutions, local communities, and private entities, in addressing collective challenges (Lio et al., 2021; Pierre, 2011). In the context of ADD governance, numerous initiatives have been undertaken to enhance transparency, effectiveness, and sustainability. Community participation in budget planning, monitoring, and project implementation has significantly improved, resulting in more targeted and accountable fund allocation. However, several challenges persist, such as limited technical capacity among village officials in financial management, inadequate digital infrastructure, and low public awareness of ADD mechanisms. Addressing these issues requires greater collaboration between local governments, academia, and active community participation. With sustained support and capacity-building efforts, ADD governance can be further optimized, ensuring more effective public resource management that aligns with good governance principles.

Moving forward, the governance of ADD should be continuously enhanced through greater transparency, active community

participation, and the integration of advanced technology. With comprehensive planning, stricter oversight, and a robust accountability system, ADD management can be optimized to support more inclusive and sustainable village development that prioritizes the overall well-being of the community. If these strategies are consistently refined and implemented, villages can serve as models of effective ADD management, demonstrating tangible improvements in quality of life and socio-economic welfare. Inclusive governance seeks to ensure broad-based participation across all sectors, fostering a decision-making process that incorporates diverse community voices. Participatory practices have long been embedded in village communities, where citizenship values are cultivated through traditional deliberative forums such as *musyawarah* (deliberation and consensus-building discussions). These values have historically contributed to the evolution of democratic practices within rural society (Annahar et al., 2023). By strengthening these participatory mechanisms within ADD governance, village governments can further enhance democratic engagement, build social trust, and ensure more effective and community-driven development initiatives.

4.2 Enhancing transparency in ADD governance

Transparency is a fundamental principle in public service delivery, requiring openness, accessibility, and comprehensibility for all stakeholders who need information (Mahmudi, 2011). As a core pillar of good governance, transparency plays a crucial role in the management of ADD, ensuring accountability and public trust. The increasing awareness among village governments regarding the importance of transparency has led to various initiatives aimed at enhancing access to financial and development information for the community. Findings from field observations indicate that village governments have implemented several measures to promote openness in ADD utilization. One such initiative involves displaying budget allocations and project expenditures on public notice boards, making financial information easily accessible to residents. Additionally, regular community meetings have been institutionalized to inform the public about ADD usage and upcoming development priorities. Interviews with respondents confirmed the presence of information dissemination, albeit with varying levels of understanding. As one resident (Respondent A) remarked, “We usually just see the information board, but no one explains the details to us.” This suggests that while information is accessible, its clarity and comprehensibility remain problematic. Another community member (Respondent B) stated, “We are often invited to village meetings, but sometimes we are merely informed rather than consulted about how the funds will be used.” This illustrates a lack of participatory dialogue despite the existence of routine village forums. These accounts reveal a significant disconnect between the availability of information and the effectiveness of its communication. The findings emphasize the importance of not only establishing mechanisms for transparency but also fostering meaningful civic engagement and enhancing information literacy among community members. These findings point to a broader pattern in which access to transparent financial information is closely associated with community trust in governance. Specifically, interviews with community members indicate that individuals who have greater access to financial data tend to express

higher levels of trust in village governance and its performance. By fostering an environment of openness, communities gain a clearer understanding of ADD allocation and expenditure, ensuring that funds are directed toward priority development needs. Transparency is built on the freedom of information flow, where financial data directly related to public interests is made available to those who seek it (Mardiasmo, 2009). Thus, transparency remains one of the most essential components in sound financial governance, reinforcing accountability, participatory decision-making, and effective resource management in village administration.

To strengthen transparency in ADD governance, a community-based financial oversight system has been developed. Records of village financial management indicate that active community involvement in monitoring ADD has significantly reduced the potential for budget misappropriation. Furthermore, an independent village monitoring team has been established to oversee the planning and implementation processes of ADD budgeting. One member of the community monitoring team (Respondent C) stated, “We from the community oversight team are involved in monitoring physical projects, but we still face limited access to budget documents.” The presence of this independent oversight body allows for social control by the community, ensuring that ADD policies align more closely with the interests of local residents. Transparency is essential in mitigating the monopolization of power among policymakers. According to Erridge and McIlroy (2002), public policy comprises a set of collective actions that guarantee social rights, forming a public commitment to address specific demands across various sectors. Public policy transforms private concerns into collective action in the public sphere, reinforcing checks and balances to ensure that governance operates effectively. Moore (2008) highlights that transparency plays a crucial role in reducing budget irregularities, including corruption, thereby enhancing efficiency in public administration. In addition, this village has institutionalized open village deliberations, where residents have the opportunity to contribute to annual budget planning discussions. Through this participatory mechanism, ADD governance is not solely the responsibility of the village government but is directly monitored by the community. Nevertheless, a youth respondent (Respondent D) remarked, “I have never attended any community meetings because I am unaware of the schedule. It is usually the older people who participate.” This suggests that although participatory mechanisms are in place, inclusivity remains constrained. Despite the notable advantages of the current governance system, several challenges persist particularly the low participation of certain community groups, such as youth, who continue to be excluded from or disengaged in village-level decision-making processes. All village policies, programs, planning, and development initiatives should be grounded in a deliberative process that actively involves community participation. Participation is a key principle in fostering inclusive governance (Kumar, 2010), ensuring that policy decisions reflect the needs and aspirations of the broader community while strengthening accountability and public trust in local governance.

In addition to adopting participatory approaches, village governments have begun integrating digital technologies into financial reporting systems. Several innovations have been implemented, including the use of village portals and digital applications that enable real-time access to information on ADD utilization. A village official (Respondent E) stated, “We are now using a digital system, but not all residents know how to access it.” This indicates that while the

digitalization process is underway, limited digital literacy continues to pose a barrier. Interviews with village officials suggest that the adoption of digital systems has contributed significantly to enhancing administrative efficiency and promoting transparency. However, the effectiveness of these innovations is contingent upon the community's ability to engage with digital platforms, highlighting the need for capacity-building initiatives in digital literacy. Previously reliant on manual record-keeping, village administrations have now transitioned to digital systems, facilitating streamlined financial reporting and minimizing administrative errors in budget management. Furthermore, digitalization in budget reporting has expedited internal audits and reinforced public trust in village governance. Effective governance, strong leadership, and public trust are essential pillars in establishing a more inclusive and resilient administrative system capable of adapting to modern challenges (Fukuyama, 2020). Financial transparency in village governance remains a key determinant of successful rural development. This aligns with Government Regulation of the Republic of Indonesia No. 60 of 2014, Article 2, which mandates that village budgets must be managed in an orderly, lawful, efficient, economical, effective, transparent, and accountable manner, ensuring fairness while prioritizing local community interests. Thus, ensuring maximum transparency in village fund management is imperative for achieving equitable wealth distribution and rural welfare (Miftahuddin, 2018). However, despite the numerous benefits of digitalization, its implementation still faces several challenges, including limited technological resources and low digital literacy among village officials. Consequently, intensive training programs must be introduced to equip village administrators with the necessary technological competencies to optimize ADD management and strengthen governance practices.

Despite persistent challenges, village governments continue to implement strategic measures to overcome existing barriers. One of the key initiatives involves regular training programs for village officials on information technology utilization and financial management. These training sessions aim to enhance the capacity of village officials in managing ADD with greater transparency and professionalism. Additionally, collaborations with academic institutions and non-governmental organizations (NGOs) have been established to provide technical assistance and capacity-building programs in financial governance. An NGO field assistant (Respondent F) stated, "We assist villages that are not yet ready for full digitalization by providing training in Excel-based financial management and other simple applications." This illustrates the role of external institutions in supporting village governments by strengthening the technical competencies of local officials, particularly in adapting to digital financial systems. Such capacity-building efforts are essential to bridge the gap between policy innovation and practical implementation at the grassroots level. Empirical evidence suggests that villages with more competent financial administrators tend to exhibit greater efficiency in budget management and higher levels of transparency in disclosing financial information to the public. This highlights the crucial role of human resource development in ensuring accountable and effective ADD management. Strengthening the technical and administrative capacities of village officials not only improves budget execution and fiscal oversight but also fosters greater public trust in the governance process. Thus, investing in human resource capacity-building remains a fundamental strategy in optimizing ADD governance.

Moving forward, strengthening transparency in the management of ADD must be continuously reinforced through synergy among village governments, local communities, and relevant stakeholders. The integration of digital technology, active community participation, and stricter oversight mechanisms will significantly enhance the transparency, accountability, and overall effectiveness of ADD in fostering sustainable rural development. Well-managed ADD governance not only optimizes efficiency but also strengthens public trust in village governments, thereby accelerating inclusive and equitable development. If these strategic measures are consistently implemented, villages can serve as exemplary models of financial transparency and good governance. Transparency ensures public access to information regarding governance processes, including policy formulation, implementation, and evaluation (Rahmanurrajjid, 2008). Moreover, transparency fosters clarity and accessibility of government activities, ensuring that policies and financial decisions are easily understood by the public and verifiable in their authenticity, thereby mitigating potential governance-related issues (Naufal et al., 2019).

4.3 Strengthening accountability in ADD management

Accountability refers to the obligation to justify actions and performance to the public. Public accountability entails the responsibility of those entrusted with authority to report and explain their activities and performance outcomes to the rightful stakeholders (Mahmudi, 2011). In the context of ADD management, accountability serves as a fundamental pillar in ensuring financial responsibility and compliance with existing regulations. Bureaucratic accountability emphasizes hierarchical control within organizations, requiring adherence to rules, regulations, procedures, and norms in responding to superiors (Blind, 2011). However, true bureaucratic autonomy is not about isolation from the community but rather about being embedded in society and responsive to public demands (Fukuyama, 2014). In recent years, village governments have demonstrated significant improvements in financial accountability systems, marked by more structured financial reporting and enhanced internal oversight mechanisms. Observations indicate an increasing awareness among village administrators regarding the importance of transparent and timely financial reporting. These efforts have been reinforced by technical assistance and training initiatives provided by regional governments, aimed at enhancing financial literacy and improving ADD governance practices. Furthermore, active participation from the BPD in oversight functions has played a critical role in strengthening accountability at the village level. Village government accountability encompasses not only financial reporting but also the dissemination of economic, social, and political information, ensuring greater transparency in governance (Hill and Hupe, 2021). This was affirmed by a member of the Village Consultative Body (BPD) (Respondent G), who stated, "We are asked to review the financial reports every quarter, and the results are presented to the community through village deliberation forums." This highlights the increasingly active role of the BPD in promoting financial accountability and exerting pressure for greater transparency in governance performance. Such practices reflect a shift toward more institutionalized community oversight within local governance structures.

Accountability mechanisms, such as electoral processes, citizen engagement, and media oversight, function as safeguards to maintain checks and balances, ensuring the protection of democratic institutions from corruption and abuse of power (Bovens et al., 2014). These mechanisms promote transparency, responsiveness, and adherence to ethical standards, which are essential for maintaining public trust and the integrity of democratic processes (Norris, 1999). As awareness of the importance of integrity among village officials increases, various initiatives have been implemented to strengthen transparency in the utilization of ADD. The village government has established a Village Oversight Team, which incorporates community representatives as independent monitors in the management of village funds. Additionally, the village has begun implementing a more accessible and anonymous grievance system, enabling villagers to report suspected irregularities without fear of reprisal. One community representative (Respondent H) explained, “Nowadays, residents can report irregularities in projects directly through a complaint box or via WhatsApp.” This innovation has enhanced the community’s sense of agency and strengthened trust in local authorities. By enabling more accessible and immediate channels for feedback, such mechanisms contribute to more responsive and accountable local governance. Interviews with residents indicate that these measures have enhanced public confidence in the village government and encouraged citizen participation in monitoring the use of ADD funds. With improved transparency, villagers are now more actively involved in overseeing development programs funded by ADD. According to Gie (2000), accountability refers to the awareness of public administrators in fulfilling their responsibilities with diligence and integrity, without requiring external scrutiny from stakeholders to whom they are accountable. In this context, accountability primarily concerns financial transparency within ADD management, which constitutes a crucial component of village governance. Since the implementation of regional autonomy, ADD has been allocated through the Village Revenue and Expenditure Budget (Anggaran Pendapatan dan Belanja Desa/APBDesa) (Solekhan, 2014). Higher accountability in ADD management corresponds to better governance practices, whereas poor financial oversight results in reduced accountability. Despite notable improvements, field data also revealed persistent limitations. A village official (Respondent I) acknowledged, “Some of our reports are still delayed due to a shortage of administrative staff, especially when the village treasurer is on leave.” This highlights structural constraints that hinder the consistent implementation of accountability practices, despite increasing institutional commitments to transparency and good governance. To ensure effective governance, the principles of accountability, transparency, participation, fiscal discipline, and budgetary compliance must be prioritized in village financial management (Rivan and Maksum, 2019). These principles not only enhance financial integrity but also ensure that village development remains inclusive, sustainable, and aligned with public needs.

The enhancement of accountability has been further reinforced by the adoption of digital technology in the village financial reporting system. The village government has implemented a digital-based reporting system, allowing real-time access for relevant stakeholders, including regional inspectorates and the community. According to Mahmudi (2011), financial accountability refers to the obligation of public institutions to utilize public funds economically, efficiently, and effectively, ensuring no waste, financial leakage, or corruption.

Observational findings indicate that digitalization in village financial management has accelerated the auditing process and minimized the risk of data manipulation. Furthermore, this technology-based system enhances transparency by facilitating public access to real-time financial data, enabling more effective monitoring of village fund utilization. A village treasurer (Respondent J) shared, “With the village financial application, I can upload monthly reports directly without having to repeatedly travel to the sub-district office.” This advancement has not only improved administrative efficiency but also minimized delays in oversight and reporting processes, contributing to more timely and streamlined governance. Interviews with village officials reveal that the digital system not only simplifies administrative financial management but also improves efficiency and accuracy in budget planning and documentation. Financial accountability focuses on budgetary and financial performance indicators, ensuring that public financial management remains a key concern for society (Ningsih et al., 2020). The integration of digital financial reporting enhances governance by fostering greater transparency, reducing administrative errors, and strengthening public trust in village financial management practices.

Accountability, often regarded as a key element of good governance, is defined and interpreted in various ways within academic literature. Scholars describe it as a dynamic and complex concept (Gupta et al., 2025). Despite persistent challenges in implementing a more stringent accountability system, efforts to develop innovative solutions for improving the management of ADD continue to be pursued. One of the key initiatives undertaken is enhancing coordination between village governments and the community through open discussion forums, allowing citizens to provide input and receive direct information regarding village budgets. Additionally, village governments continuously strive to improve the capacity of village officials through training and technical guidance in financial governance. Sustainable training programs are expected to enhance the professionalism of human resources, ensuring more transparent and accountable management of ADD. Government inefficiency is often attributed to failures in inclusive governance (Thapa and Pathranarakul, 2019). Therefore, strengthening village capacities to promote inclusive governance requires continuous investment in human resource development (Thapa and Pathranarakul, 2019). The qualifications and availability of village government personnel must align with governance needs, as effective governance is fundamentally rooted in the principle of meritocracy (Fukuyama, 2014). Political accountability is closely tied to democratic principles, where elected officials are responsible to the public, and civil servants are held accountable to those representatives (Blind, 2011). Furthermore, strong and democratic village institutions are essential for implementing integrated, participatory, and well-supervised development planning, ensuring that policies reflect community priorities and needs (Antlöv et al., 2016).

Accountability in the management of the ADD encompasses financial transparency and the obligation to report outcomes to the community. This mechanism is crucial in preventing misappropriation of funds and ensuring that allocated budgets are utilized in alignment with the needs of rural communities (Mardiasmo, 2002). According to Daniel Seigler, one of the eight key principles in the implementation of collaborative governance is that a policy must incorporate accountability as a fundamental element (Seigler, 2011). Field findings consistently indicate that community members are becoming

increasingly aware of their rights to monitor, question, and report on the use of Village Fund (ADD) allocations. This heightened awareness has been fostered through a combination of internal initiatives and external support, including civil society engagement and government-led capacity-building programs. Such developments reflect a gradual shift toward more participatory and accountable local governance. Moving forward, strengthening accountability in ADD governance can be further enhanced through synergy between village governments, local communities, and relevant institutions. The integration of technology, capacity-building initiatives for human resources, and active community participation will contribute to more transparent and accountable financial management. Consequently, ADD will not only be optimally utilized for sustainable development but will also enhance public trust in village governance. If these efforts are pursued consistently and systematically, they can serve as a model for other villages in implementing accountable and transparent ADD management, ultimately contributing to broader community welfare. Social accountability is inherently flexible, allowing citizens to function as informal monitors of governance and dynamically respond to government actions (Gupta et al., 2025).

4.4 Infrastructure development in ADD implementation

Village infrastructure development is a crucial aspect of ADD utilization, contributing directly to improving community welfare. Adequate infrastructure serves as a key driver in enhancing regional connectivity and facilitating public access to essential services and economic markets. The development process necessitates economic growth accompanied by structural transformations, such as shifts from an agrarian economy to an industrial or service-based economy, as well as institutional changes through regulatory frameworks and institutional reforms (Subandi, 2011). Development is a systematic effort to enhance living standards and realize existing potential (Hinde et al., 1985). Based on observational findings, ADD has been effectively utilized to construct various fundamental infrastructure facilities, including village roads, bridges, drainage systems, healthcare facilities, and educational institutions. These infrastructure improvements have demonstrated significant impacts in accelerating rural economic growth and enhancing the quality of life for the community. Specific factors contributing to poverty include road accessibility, geographical conditions, income levels, and social security provisions (Gu et al., 2023). Interviews with village heads confirmed that infrastructure planning has become increasingly data-driven and responsive to actual community needs. As one village head (Respondent K) remarked, “We are now required to base project planning on community deliberations and priority data; we can no longer arbitrarily select activities.” This shift reflects a move toward evidence-based decision-making and participatory development planning at the village level. Interviews with village heads and local government officials indicate that ADD-funded development projects have become increasingly community-oriented, with more comprehensive planning processes based on empirical data and community aspirations. Ideally, the primary responsibility of the village head is to oversee and manage the implementation of designated programs and activities (Ginting et al., 2024). Infrastructure encompasses physical facilities that support transportation, irrigation,

drainage, building construction, and other public services required to meet basic human needs, including social and economic necessities (Rohmah, 2016).

The village development approach, which was previously sectoral planned and implemented by sectoral government agencies at the central, provincial, and municipal levels has transitioned into a spatial-based approach. This shift signifies that development programs implemented within villages must be integrated into the village development planning framework. The budget for these programs must be incorporated into the village revenue and expenditure budget document. Moreover, village governments and local communities must act as key stakeholders in both planning and implementing development programs (Annahar et al., 2023). Village governments have begun to develop more effective infrastructure planning strategies, including the engagement of technical experts and the provision of capacity-building programs for village officials. These efforts aim to ensure that infrastructure projects not only adhere to quality standards but are also sustainable and aligned with local needs. A village infrastructure coordinator (Respondent L) emphasized, “We often face challenges with unskilled laborers, so we have started involving technical facilitators from the sub-district level to help oversee project quality.” This highlights the proactive steps taken to improve technical oversight and ensure the quality of infrastructure development, particularly in contexts where local human resource capacity remains limited. Despite existing challenges in project implementation, such as a shortage of skilled labor and delays in fund disbursement, the adoption of more systematic project management practices has yielded improvements in the timely completion of infrastructure projects while maintaining compliance with established specifications. Enhanced coordination between village governments and construction service providers is expected to further improve infrastructure development effectiveness in the future. By strengthening collaboration and refining project execution mechanisms, village development initiatives can achieve greater efficiency and long-term sustainability.

The positive impacts of infrastructure development have become increasingly evident across various aspects of community life. Improved road infrastructure enhances residents' mobility, accelerates the distribution of agricultural products and commercial goods to broader markets, and expands economic opportunities for local entrepreneurs. Additionally, the development of healthcare and educational facilities provides direct benefits by improving the quality of essential services in villages, thereby contributing to long-term community welfare. According to a resident (Respondent M), “In the past, it was difficult for us to transport our harvests to the city due to poor road conditions; now the journey is faster and the costs are lower.” This testimony illustrates the tangible benefits of improved rural infrastructure, particularly in enhancing market access and reducing transportation costs for local communities. Interviews with residents indicate that they have experienced tangible benefits from the newly developed infrastructure, particularly in terms of improved access to public services and an overall enhancement in quality of life. With better infrastructure, villages can achieve greater development and become more self-sufficient in managing their local resources.

Effective village fund management requires robust intergovernmental relations (Yuningsih, 2017) and the integration of local wisdom in implementing all development programs funded by the ADD (Ginting et al., 2024). To improve the effectiveness of ADD

utilization in infrastructure development, more innovative and community-based participatory approaches have been adopted. One key strategy is the establishment of more inclusive village deliberation forums, where community members can directly contribute their input on proposed infrastructure projects. A youth representative (Respondent N) explained, “Now we can propose projects during village deliberation forums, so development is no longer decided unilaterally.” With enhanced oversight mechanisms and a high level of transparency, village governments can now ensure that infrastructure development aligns with actual community needs and delivers long-term impacts. Community participation in all stages of development from planning and implementation to project evaluation further strengthens the accountability of village fund utilization and fosters a sense of ownership among residents regarding the infrastructure built in their areas. Bureaucratic accountability relies on oversight mechanisms across various institutional activities (Salminen and Lehto, 2012). This accountability is ensured through mechanisms such as supervision, inspection, monitoring, and standardized procedures (Gupta, 2018).

Additionally, the adoption of digital systems in infrastructure project management has been implemented, encompassing budget recording, construction progress monitoring, and project outcome evaluation. This digitalization not only enhances efficiency in reporting and auditing processes but also expands public access to information, enabling village communities to actively participate in oversight mechanisms. One village IT officer (Respondent O) stated, “With the digital system, residents can directly view project progress through the application. This makes us more cautious in managing funds.” Documentation from previously implemented projects indicates that infrastructure development characterized by transparency and public engagement tends to be of higher quality and more sustainable. With the continuous advancement of technology, ensuring that infrastructure projects proceed as planned and deliver optimal benefits to the community has become more feasible and effective.

With the implementation of various improvement initiatives and innovations, infrastructure development continues to progress in a more structured and effective manner. Through comprehensive planning, technological advancements, and active community involvement in monitoring and evaluation, the (ADD) can further expand its positive impact on rural development. If these improvement measures are consistently applied, infrastructure will become more robust, contributing to community welfare and fostering more advanced and self-sufficient villages. By strengthening the synergy between village governments, local communities, and other stakeholders, ADD based village development can serve as a model for effective budget management that prioritizes sustainable community welfare.

4.5 Community participation in the governance of ADD

Community participation refers to the involvement of society in identifying local issues and potential resources, selecting and deciding on alternative solutions, implementing interventions, and evaluating changes (Adi, 2007). It is a crucial element in ensuring that ADD is allocated in accordance with local needs and aspirations. In the

context of village development, community engagement is not limited to planning but also extends to the implementation and evaluation of ADD funded programs. However, observational findings indicate that the level of community participation in ADD management remains insufficient. Although this village has adopted a participatory system through village deliberations (*musyawarah desa*), participation is still dominated by traditional leaders and village officials, while the majority of residents have limited access to decision-making processes. This underscores the need for improvements in the deliberation system to ensure inclusive participation from all community members. One village resident (Respondent P) remarked, “During village meetings, it is usually the neighborhood heads or traditional leaders who actively speak. We, the younger generation, mostly just listen.” This suggests that generational gaps in participation persist, limiting equitable involvement in village deliberations and potentially marginalizing the voices of younger community members in local decision-making processes.

Political participation is closely linked to public influence on policymaking. It is a well-established concept in political science literature and has been analyzed from various perspectives (Hansson, 2025). In the context of village governance, *musyawarah desa* (village deliberations) serves as the primary instrument to ensure that ADD utilization aligns with community needs. Interviews with village officials suggest that an inclusive deliberation mechanism has the potential to enhance ADD management effectiveness, as policies formulated through this process are more likely to reflect the aspirations of the community. However, challenges remain in implementing this system effectively. Documentation from this village indicates that decision-making processes strive to represent the interests of all residents. One village secretary (Respondent Q) stated, “We have tried to invite all community groups, but not everyone is willing to attend. Sometimes the invitations do not reach them.” This indicates that despite administrative efforts to promote inclusive participation, both technical limitations and social barriers continue to hinder full community engagement in village forums. Improved transparency is expected to strengthen public trust in village policies and encourage greater community participation in all stages of development. Community participation is defined as both proactive and reactive involvement in development programs, characterized by agreement, collective action, and shared authority and responsibility in an equal position (Dwiningrum, 2011). By fostering a more inclusive and participatory governance approach, village governments can enhance public engagement, improve policy legitimacy, and ensure that ADD-funded programs are responsive to the genuine needs of the community.

Citizens play an active role in expressing concerns, shaping opinions, and influencing policies through their participation (Bee and Guerrina, 2014). From this perspective, political participation emphasizes activities in which citizens attempt to influence government composition and policies while engaging in debates on public issues (McCormick, 2025). Beyond planning, community involvement in the oversight of ADD is a key factor in ensuring that funds are utilized effectively and safeguarded against mismanagement. However, interviews with village residents reveal that many community members lack awareness of their rights to monitor village fund usage. One youth representative (Respondent R) commented, “We actually want to know how the village funds are being used, but it is never explained in detail.” This reflects a persistent gap in both awareness and communication between village authorities and the

broader community, underscoring the need for more transparent and accessible information-sharing practices. This is largely due to insufficient socialization efforts by the village government regarding reporting mechanisms and budget transparency. Observations also indicate that broader community participation in ADD oversight can enhance the accountability of fund management, ensuring that allocations align with the genuine needs of the community. Community participation is defined as the active engagement of individuals, groups, or societal units in collective decision-making, program planning, and development activities both within and beyond their immediate environment driven by a sense of awareness and responsibility (Soelaiman, 1985).

To enhance the effectiveness of community participation in (ADD) management, a more systematic and sustainable approach is required. Village governments can increase community capacity by providing training and awareness programs related to budget planning and oversight mechanisms. An NGO volunteer (Respondent S) noted, “We assist villages in developing training modules on citizen participation, as many residents are still unaware of their rights in monitoring village funds.” Conceptually, community participation serves both as a tool and an objective of community development, functioning as a driver and guide for social change (RS, 2013). Additionally, the utilization of information technology, such as village portals or online grievance applications, can offer practical solutions to enhance transparency and public engagement in village development. Observational findings indicate that villages implementing digital tools in ADD management tend to experience higher levels of community participation, as residents can easily access real-time information on fund allocation and expenditures. A village IT staff member (Respondent T) explained, “Through the village application, residents can directly view projects and their budgets. However, the challenge is that not all community members have access.” Thus, innovative measures that facilitate public access to information and decision-making processes must be continuously developed to ensure that ADD is genuinely utilized for the overall well-being of the community. In a democratic system, public participation is fundamentally a mechanism to prevent power abuse by leaders, channel public aspirations, involve citizens in policymaking, and uphold sovereignty.

With more structured efforts to enhance community participation, the management of ADD is expected to become more transparent, effective, and community-oriented. Through more inclusive deliberations, stricter oversight mechanisms, and the integration of technology to enhance transparency, the community will be increasingly encouraged to actively participate in village development. The village government plays a crucial role in establishing an open governance system, ensuring that community members have opportunities to contribute to various aspects of ADD management. If community voices continue to be facilitated through multiple inclusive channels from formal deliberations to digital platforms the legitimacy and responsiveness of village governance will be further enhanced. By fostering a participatory and transparent approach, villages can develop more independently and sustainably, ultimately delivering maximum benefits to all residents.

5 Conclusion

The management of ADD has experienced significant progress in recent years, particularly in transparency, accountability, community

participation, and infrastructure development. The adoption of digital financial systems, participatory decision-making mechanisms, and enhanced oversight structures has contributed to improving ADD governance, ensuring that village funds are allocated more efficiently and equitably. However, challenges persist, including limited financial literacy among village officials, inadequate digital infrastructure, and low levels of public awareness regarding ADD management mechanisms. Addressing these issues is crucial to optimizing ADD utilization and ensuring that village development is inclusive, transparent, and sustainable. In terms of transparency, village governments have implemented open financial reporting mechanisms through village notice boards and online platforms, allowing communities to monitor budget allocations and expenditures. The introduction of community-based oversight mechanisms, involving the BPD and local monitoring groups, has strengthened public accountability by reducing opportunities for fund mismanagement. However, limited digital literacy and access to information among marginalized groups remain key barriers to achieving full transparency. Efforts to improve financial education and community engagement are therefore essential to bridge the knowledge gap and encourage broader public participation in ADD governance. The utilization of ADD for infrastructure development and community empowerment has yielded substantial benefits. The construction of village roads, bridges, and drainage systems has enhanced regional connectivity, improved access to markets and public services, and stimulated economic activities in rural areas. Additionally, ADD funded initiatives such as stunting eradication programs and post-pandemic economic recovery efforts have contributed to improving community well-being. Nonetheless, challenges remain in targeting social assistance effectively, particularly due to inaccuracies in beneficiary data collection and distribution mechanisms. To address this issue, data-driven policymaking and stronger coordination between village governments and community representatives are necessary to ensure more equitable and effective resource allocation.

To further enhance the effectiveness and accountability of ADD management, several key recommendations are proposed. First, capacity-building programs for village officials should be expanded, focusing on financial governance, digital administration, and participatory budgeting. Regular training sessions and technical assistance are crucial in ensuring that village administrators possess the necessary competencies to manage ADD efficiently and transparently. Second, public access to financial information should be broadened through digital platforms, interactive community meetings, and regular information dissemination initiatives. By enhancing community participation in budget planning and oversight, village governments can foster greater trust and accountability in ADD management. Furthermore, the implementation of more rigorous beneficiary verification systems is essential to ensure that social assistance programs and economic empowerment initiatives reach the most vulnerable populations. Additionally, a multi-sectoral approach integrating health professionals, local government institutions, and civil society organizations should be strengthened to support comprehensive stunting prevention programs. This should include improving access to clean water and sanitation, maternal and child nutrition education, and primary healthcare services. Finally, the expansion of digital governance in ADD management must be prioritized to enhance efficiency, transparency, and accountability. Despite the challenges related to limited digital literacy and inadequate technological infrastructure, targeted

digital training programs for village officials and investments in ICT infrastructure will enable villages to fully leverage technology in financial management and service delivery. By adopting a holistic, data-driven, and participatory governance approach, ADD utilization can be further optimized to support long-term sustainable development. In conclusion, strengthening good governance principles, including transparency, accountability, and public participation, is essential for maximizing the impact of ADD on rural development. Through coordinated multi-stakeholder collaboration, technological innovation, and continuous policy refinement, village governments can ensure more effective, equitable, and sustainable ADD management. If these measures are consistently implemented and continuously improved, ADD can serve as a model for decentralized governance, contributing to greater community well-being and long-term rural development.

Data availability statement

The original contributions presented in the study are included in the article/[Supplementary material](#), further inquiries can be directed to the corresponding author.

Ethics statement

This study involving human participants was approved by the Research Ethics Committee of University Sulawesi Barat. The research was conducted in accordance with local regulations and institutional requirements. All participants provided written informed consent prior to their participation in the study.

Author contributions

SA: Conceptualization, Data curation, Formal analysis, Funding acquisition, Investigation, Methodology, Supervision, Project administration, Resources, Software, Validation, Visualization, Writing – original draft, Writing – review & editing. MM: Conceptualization, Funding acquisition, Methodology, Supervision, Writing – review & editing, Writing – original draft. ZA: Conceptualization, Funding acquisition, Methodology, Supervision, Writing – review & editing, Writing – original draft. MS: Conceptualization, Funding acquisition, Methodology, Supervision,

Writing – review & editing, Writing – original draft. MA: Conceptualization, Funding acquisition, Methodology, Supervision, Writing – review & editing, Writing – original draft.

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Conflict of interest

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

Generative AI statement

The authors declare that no Gen AI was used in the creation of this manuscript.

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Supplementary material

The Supplementary Material for this article can be found online at: <https://www.frontiersin.org/articles/10.3389/fpos.2025.1581806/full#supplementary-material>

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