



## Institutional Roles in Strengthening Village Fund Accountability in Intan Jaya, Central Papua

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### Abstrak

Pengelolaan Dana Kampung yang akuntabel merupakan prasyarat utama untuk mewujudkan tata kelola pemerintahan kampung yang transparan dan efektif, terutama di wilayah dengan keterbatasan geografis seperti Kabupaten Intan Jaya, Papua Tengah. Penelitian ini bertujuan menganalisis peran Dinas Pemberdayaan Masyarakat dan Kampung (DPMK) dalam meningkatkan akuntabilitas pengelolaan Dana Kampung, mengidentifikasi faktor-faktor pendukung dan penghambat, serta merumuskan strategi penguatan akuntabilitas. Penelitian menggunakan pendekatan kualitatif dengan desain studi kasus. Data dikumpulkan melalui wawancara mendalam, observasi, dan dokumentasi terhadap lima informan yang dipilih secara purposive, kemudian dianalisis menggunakan model interaktif Miles, Huberman, dan Saldaña. Hasil penelitian menunjukkan bahwa DPMK telah menjalankan fungsi pembinaan, pengawasan, dan fasilitasi administrasi dalam pengelolaan Dana Kampung. Namun, efektivitas pelaksanaan fungsi tersebut masih dipengaruhi oleh keterbatasan sumber daya manusia, kondisi geografis yang sulit dijangkau, keterbatasan anggaran operasional, dan lemahnya akses komunikasi. Sebaliknya, dukungan regulasi, komitmen pemerintah daerah, dan koordinasi antarlembaga menjadi faktor yang memperkuat pelaksanaan tugas DPMK. Penelitian ini menegaskan bahwa penguatan kapasitas aparatur kampung, optimalisasi pengawasan lapangan, pemanfaatan teknologi digital, dan penguatan koordinasi kelembagaan merupakan strategi penting untuk meningkatkan akuntabilitas pengelolaan Dana Kampung di daerah terpencil.

**Kata kunci:** Akuntabilitas; Dana Kampung; Dinas Pemberdayaan Masyarakat dan Kampung; Studi Kasus; Tata Kelola Pemerintahan Kampung.

### Abstract

Accountable Village Fund management is essential for promoting transparent and effective village governance, particularly in geographically remote areas such as Intan Jaya Regency, Central Papua. This study examines the role of the Community and Village Empowerment Agency (DPMK) in strengthening Village Fund accountability, identifies the enabling and constraining factors, and proposes strategies for improving accountability practices. A qualitative case study approach was employed. Data were collected through in-depth interviews, observations, and document analysis involving five purposively selected informants. The data were analyzed using the interactive model of Miles, Huberman, and Saldaña, consisting of data condensation, data display, and conclusion drawing. The findings indicate that DPMK has performed its institutional functions through capacity building, supervision, and administrative facilitation of Village Fund management. However, the effectiveness of

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*these functions remains constrained by limited human resources, challenging geographical conditions, inadequate operational funding, and poor communication infrastructure. Conversely, supportive regulatory frameworks, strong commitment from local government, and inter-agency coordination contribute positively to strengthening accountability. The study concludes that improving the capacity of village officials, enhancing field supervision, expanding the use of digital technologies, and reinforcing institutional coordination are critical strategies for fostering accountable Village Fund management in remote regions.*

**Keywords:** *accountability; Community and Village Empowerment Agency; qualitative case study; village governance; Village Fund.*

## 1. INTRODUCTION

Village Fund has become one of Indonesia's most strategic fiscal policy instruments for promoting equitable rural development, strengthening local governance, and improving community welfare. Since its implementation following the enactment of Law Number 6 of 2014 on Villages, the allocation of Village Fund has continued to increase significantly, reflecting the central government's commitment to accelerating rural development and reducing regional disparities. In 2024, the national Village Fund allocation reached approximately IDR 71 trillion, distributed to more than 75,000 villages throughout Indonesia. This substantial fiscal transfer has positioned villages as the frontline of local development while simultaneously demanding higher standards of transparency, accountability, and good public governance (Faoziyah & Salim, 2020; Imawan & Purwanto, 2020).

The increasing allocation of Village Fund has also intensified concerns regarding the accountability of village financial management. Although Village Fund has generated positive impacts on rural infrastructure development and public service delivery, numerous studies have reported persistent governance challenges, including weak administrative capacity, limited financial management competence, inadequate supervision, and misuse of public funds (Permatasari et al., 2024). These conditions indicate that fiscal decentralization at the village level must be accompanied by effective institutional oversight and administrative capacity to ensure that public resources are managed transparently and responsibly (Oktari et al., 2022). Consequently, strengthening accountability has become one of the principal agendas in public administration and public financial management.

These governance challenges are considerably more complex in geographically isolated regions, particularly in Papua. Unlike many other provinces in Indonesia, villages in Papua operate under conditions characterized by difficult geographical access, limited transportation networks, dispersed settlements, socio-cultural diversity, and inadequate communication infrastructure (Warokka et al., 2025). Such conditions substantially influence the implementation of village governance, including planning, budget execution, financial reporting, monitoring, and evaluation (Yunus Dowansiba et al., 2026). Therefore, the accountability of Village Fund management in Papua cannot be understood solely through regulatory compliance but must also consider institutional capacity and contextual governance challenges.

One of the regions facing these conditions is Intan Jaya Regency, Central Papua. As one of Indonesia's New Autonomous Regions (Daerah Otonomi Baru), Intan Jaya administers 190 villages distributed across eight districts, with a Village Fund allocation reaching approximately IDR 112.4 billion in 2023 (Zul Fauzi et al., 2023). However, the

substantial fiscal allocation has not been fully supported by adequate institutional capacity or competent village officials. Several challenges remain evident, including limited educational backgrounds of village officials, delayed financial reporting, weak monitoring mechanisms, and constrained supervisory capacity due to geographical isolation (Permatasari et al., 2024). These issues directly affect the quality of Village Fund accountability and the effectiveness of rural development programs (Oktari et al., 2022; Permatasari et al., 2024).

To illustrate the urgency of these issues, several empirical conditions observed in Intan Jaya Regency are summarized in **Table 1**.

**Table 1.** Empirical Conditions of Village Fund Management in Intan Jaya Regency

| Indicator                         | Empirical Findings (2023)                                                       | Implications                                                 |
|-----------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------|
| Number of villages                | 190 villages in eight districts                                                 | Extensive supervisory coverage required                      |
| Village Fund allocation           | IDR 112.4 billion                                                               | High demand for accountable financial management             |
| Timeliness of financial reporting | Only around 40% of villages submitted financial accountability reports on time  | Low level of administrative accountability                   |
| Delayed financial reporting       | Approximately 35% of villages submitted reports more than three months late     | Inefficient financial governance                             |
| Human resource capacity           | Around 85% of village heads had educational attainment below senior high school | Limited administrative and financial management competence   |
| Institutional supervision         | Limited number of facilitators and difficult geographical access                | Reduced effectiveness of monitoring and technical assistance |

**Source:** Community and Village Empowerment Agency (DPMK) of Intan Jaya Regency Annual Report (2023), processed by the authors (2026).

The empirical evidence presented above demonstrates that accountability issues in Village Fund management are not merely administrative problems but also institutional governance challenges. Limited human resources, inadequate supervisory mechanisms, and geographical barriers collectively constrain the effectiveness of public organizations responsible for overseeing Village Fund implementation. Under these circumstances, the Community and Village Empowerment Agency (DPMK) assumes a pivotal role as the leading local government institution responsible for facilitating, supervising, and strengthening village governance (Permatasari et al., 2024). Consequently, understanding how DPMK performs its institutional functions becomes increasingly important for improving accountability and ensuring that Village Fund contributes effectively to sustainable rural development in remote regions.

Despite the increasing body of literature on Village Fund governance in Indonesia, existing studies have primarily focused on financial accountability, transparency, and community participation in regions with relatively stable institutional and infrastructural conditions (Abdallah et al., 2024; Desak Nyoman Lia Lestari & I Gusti Made Darma, 2025; Tanete, 2024; Ummah et al., 2024). Previous studies generally conclude that accountable Village Fund management is influenced by administrative capacity, regulatory compliance, internal control systems, and community oversight

(Oktari et al., 2022; Permatasari et al., 2024). However, these studies predominantly examine villages located in western Indonesia, particularly on the islands of Java and Sumatra, where governance structures, accessibility, and institutional capacity differ substantially from those in remote regions of Papua (Abdallah et al., 2024; Desak Nyoman Lia Lestari & I Gusti Made Darma, 2025).

Furthermore, studies investigating the role of local government institutions in strengthening Village Fund accountability remain relatively limited. Existing research has largely emphasized the accountability of village governments as the primary implementing actors, while considerably less attention has been devoted to examining the institutional role of the Community and Village Empowerment Agency (DPMK) as the leading organization responsible for supervision, facilitation, and capacity development (Oktari et al., 2022; Permatasari et al., 2024; Tanete, 2024). Consequently, current knowledge provides only a partial understanding of how institutional interventions contribute to improving Village Fund accountability, particularly in geographically isolated regions characterized by limited infrastructure, human resource constraints, and complex administrative environments.

Several empirical and theoretical gaps can therefore be identified from the existing literature. First, previous studies have predominantly examined accountability from the perspective of village governments rather than from the institutional perspective of local government agencies responsible for governance support and supervision (Permatasari et al., 2024; Ummah et al., 2024). Second, limited research has explored how geographical isolation, limited accessibility, and institutional capacity interact to influence Village Fund accountability in remote indigenous communities. Third, studies specifically addressing Village Fund governance within the context of Papua's Special Autonomy remain scarce despite the distinctive governance arrangements introduced through asymmetric decentralization.

To clarify the positioning of this study within the existing body of knowledge, a comparison with previous studies is presented in **Table 2**.

**Table 2.** Research Gap Analysis

| Previous Studies                                                                     | Research Focus                                 | Research Gap                                                 | Contribution of This Study                                              |
|--------------------------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------|-------------------------------------------------------------------------|
| Previous studies on Village Fund accountability (Permatasari et al., 2024)           | Accountability of village financial management | Emphasize village governments as implementing actors         | Examines the institutional role of DPMK in strengthening accountability |
| Studies on village financial supervision (Warokka et al., 2025)                      | Internal and external supervision mechanisms   | Limited discussion of institutional capacity in remote areas | Explores institutional capacity under geographical constraints          |
| Studies on Village Fund governance (Faoziyah & Salim, 2020; Imawan & Purwanto, 2020) | Governance, transparency, and participation    | Mostly conducted in western Indonesia                        | Provides empirical evidence from remote Papua                           |
| Studies on Papua governance (Yunus Dowansiba et al., 2026)                           | Special autonomy and regional governance       | Limited focus on Village Fund accountability                 | Integrates Village Fund accountability with Papua's governance context  |

The identified gaps demonstrate that existing studies have not sufficiently explained how institutional actors operate under conditions of geographical isolation, limited administrative capacity, and asymmetric regional governance. Consequently, there remains limited empirical evidence regarding how DPMK performs its strategic functions in facilitating, supervising, and strengthening accountable Village Fund management within remote indigenous communities. Addressing this gap is expected to enrich the literature on public governance by extending the discussion beyond village-level accountability toward institutional governance at the local government level.

The urgency of this study lies in the growing demand for strengthening public accountability amid the continuous increase in Village Fund allocations and the persistent governance challenges faced by remote regions. Improving accountability is not merely an administrative obligation but also a strategic requirement for ensuring that public resources contribute effectively to equitable development, poverty reduction, and community welfare. In the context of Intan Jaya Regency, understanding the institutional role of DPMK is essential for developing evidence-based policy recommendations that are adaptive to geographical constraints and local governance dynamics. [

Based on the identified empirical problems and research gaps, this study seeks to address the following research questions: (1) How does the Community and Village Empowerment Agency (DPMK) perform its institutional roles in strengthening Village Fund accountability in Intan Jaya Regency? (2) What factors facilitate and constrain the implementation of these institutional roles? (3) What institutional strategies can enhance Village Fund accountability in geographically remote regions?

## **2. LITERATURE REVIEW**

### **2.1 *Institutional Theory***

Institutional Theory provides a comprehensive framework for explaining how organizations adapt to formal regulations, social expectations, and environmental pressures in order to achieve legitimacy and improve organizational effectiveness. According to Scott (2014), institutions are composed of regulative, normative, and cultural-cognitive elements that collectively shape organizational structures, practices, and decision-making processes. Organizations do not merely pursue efficiency; they also seek legitimacy by conforming to prevailing institutional expectations and accepted standards within their operating environment (Scott, 2014).

Within the context of public sector governance, Institutional Theory suggests that government organizations operate under multiple institutional pressures that influence their behavior and performance. DiMaggio and Powell (1983) identify three primary forms of institutional pressure that encourage organizations to adopt similar governance practices. Coercive pressure arises from formal regulations, laws, and government policies that require organizations to comply with legal and administrative standards. Normative pressure emerges from professional norms, capacity-building initiatives, and shared expectations regarding appropriate organizational conduct. Meanwhile, mimetic pressure occurs when organizations imitate successful practices adopted by other organizations, particularly under conditions of uncertainty or limited organizational capacity.

Institutional legitimacy represents another central concept of Institutional Theory. Scott (2014) explains that organizations gain legitimacy when their structures, policies,

and practices are perceived as appropriate, credible, and consistent with prevailing institutional norms. In the public sector, legitimacy is closely associated with accountability, transparency, regulatory compliance, and the ability of government institutions to deliver effective public services. Consequently, strengthening institutional legitimacy requires not only adherence to formal regulations but also the development of organizational capabilities that enable institutions to respond effectively to environmental challenges.

In the context of Village Fund management, the Community and Village Empowerment Agency (DPMK) functions as a key institutional actor responsible for strengthening accountability through various institutional mechanisms. Coercive pressure is reflected in DPMK's responsibility to ensure compliance with national regulations governing Village Fund management. Normative pressure is demonstrated through technical guidance, training programs, administrative assistance, and capacity-building activities designed to improve the competencies of village officials. Mimetic pressure may occur when DPMK facilitates the dissemination of best practices among villages, encouraging weaker village administrations to adopt governance practices that have proven effective in other areas. Through these institutional mechanisms, DPMK contributes not only to regulatory compliance but also to the institutionalization of accountable governance practices within village administrations.

The application of Institutional Theory is particularly relevant in geographically remote regions such as Intan Jaya Regency, where organizational effectiveness is strongly influenced by contextual factors including limited human resources, geographical isolation, inadequate infrastructure, and communication constraints. Under such conditions, institutional pressures operate differently from those in more developed regions, requiring adaptive governance approaches that combine regulatory enforcement with organizational learning and continuous capacity development. Therefore, Institutional Theory provides an appropriate analytical lens for understanding how DPMK performs its institutional roles in strengthening Village Fund accountability amid complex governance challenges.

## ***2.2 Public Accountability in Village Fund Management***

Public accountability constitutes one of the fundamental principles of democratic governance and public sector management. Accountability refers to the obligation of public institutions and public officials to explain, justify, and take responsibility for decisions, actions, and the utilization of public resources entrusted to them. (Roreng et al., 2026) Within the context of Village Fund management, accountability extends beyond financial reporting and regulatory compliance. It also encompasses transparency, responsiveness, effectiveness, and the achievement of development outcomes that reflect community needs (Dauhi et al., 2025; Permatasari et al., 2024).

The implementation of Village Fund policy has substantially increased fiscal decentralization at the village level. Consequently, village governments are required to demonstrate accountable financial management throughout planning, budgeting, implementation, reporting, and evaluation processes (Oktari et al., 2022; Permatasari et al., 2024). Effective accountability promotes public trust, minimizes opportunities for corruption, and enhances the quality of local governance. Conversely, weak accountability often results in administrative irregularities, delayed financial reporting, inefficient resource allocation, and misuse of public funds (Roreng & Halik, 2025).

In geographically remote regions such as Papua, the implementation of

accountability encounters additional institutional challenges. Limited human resources, inadequate infrastructure, restricted accessibility, and complex socio-cultural conditions frequently reduce the effectiveness of accountability mechanisms. Therefore, strengthening Village Fund accountability requires not only regulatory compliance but also adaptive institutional support from local government agencies responsible for village governance (Permatasari et al., 2024; Warokka et al., 2025).

### ***2.3 Institutional Role of the Community and Village Empowerment Agency***

The Community and Village Empowerment Agency (DPMK) is the primary local government institution mandated to facilitate village governance and strengthen institutional capacity at the village level. Its responsibilities include providing technical assistance, facilitating village development planning, strengthening administrative capacity, monitoring Village Fund implementation, and coordinating intergovernmental programs related to village development (Law Number 6 of 2014 on Villages, 2014).

From an institutional perspective, DPMK functions as an intermediary organization connecting central government policies with village-level implementation. The effectiveness of Village Fund management therefore depends not only on the administrative capacity of village governments but also on the institutional performance of DPMK in providing supervision, guidance, and technical assistance (Government Regulation Number 43 of 2014 Concerning the Implementation of Law Number 6 of 2014 on Villages., 2014).

Institutional effectiveness is reflected in the organization's ability to mobilize resources, coordinate stakeholders, disseminate regulations, strengthen administrative competencies, and ensure compliance with financial management standards. In remote regions characterized by geographical isolation, DPMK also performs an adaptive governance function by developing supervisory approaches that accommodate local contextual conditions.

### ***2.4 Good Governance and Village Financial Management***

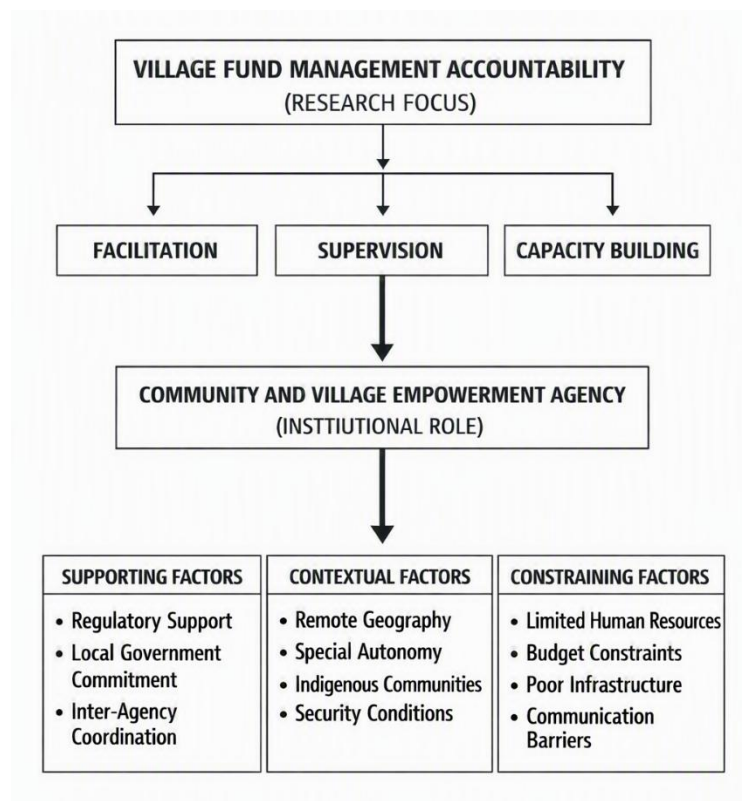
Good governance has become a dominant paradigm in public administration for improving the quality of public service delivery and public resource management (Roreng et al., 2026; Setiawati et al., 2025). Governance principles, including accountability, transparency, participation, effectiveness, efficiency, responsiveness, and the rule of law, provide normative standards for evaluating public organizations (Roreng & Halik, 2025).

Within Village Fund management, good governance requires transparent planning, participatory decision-making, accountable budget implementation, reliable financial reporting, and effective supervision. These governance principles are expected to ensure that Village Fund contributes directly to sustainable rural development and community welfare (Dauhi et al., 2025).

However, the realization of good governance depends on institutional capacity. Weak administrative systems, inadequate human resources, and ineffective coordination often hinder the implementation of governance principles despite comprehensive regulatory frameworks. Accordingly, strengthening institutional capacity represents a strategic prerequisite for improving accountability in Village Fund management (Permatasari et al., 2024).

## 2.5 Conceptual Framework

This study is based on the assumption that strengthening Village Fund accountability is influenced by the institutional role of the Community and Village Empowerment Agency. DPMK performs three strategic institutional functions, namely facilitation, supervision, and capacity building, which collectively contribute to improving accountable Village Fund management. The effectiveness of these institutional functions is influenced by supporting factors, including regulatory support, inter-agency coordination, and organizational commitment, as well as constraining factors such as geographical isolation, limited human resources, inadequate operational resources, and communication barriers. These interactions ultimately determine the effectiveness of Village Fund accountability in Intan Jaya Regency (Permatasari et al., 2024; Warokka et al., 2025).



**Figure 1.** Conceptual Framework

## 3. RESEARCH METHOD

### 3.1 Research Design

This study employed a qualitative research approach using a case study design to obtain an in-depth understanding of the institutional role of the Community and Village Empowerment Agency (DPMK) in strengthening Village Fund accountability in Intan Jaya Regency, Central Papua. A qualitative approach was considered appropriate because the study sought to explore institutional processes, organizational practices, and contextual factors influencing Village Fund management rather than to test causal relationships or statistical hypotheses. The case study design enabled an intensive

investigation of the interactions among institutional actors, governance mechanisms, and contextual challenges within their real-life setting (Yin, 2018).

The research focused on understanding how DPMK performs its institutional functions through facilitation, supervision, and capacity-building activities, as well as identifying the supporting and constraining factors affecting the implementation of these functions. By adopting a qualitative case study, this research generated comprehensive insights into institutional governance that could not be adequately captured through quantitative approaches.

### ***3.2 Research Site and Period***

The research was conducted at the Community and Village Empowerment Agency (DPMK) of Intan Jaya Regency, Central Papua. Intan Jaya was selected because it represents one of Indonesia's New Autonomous Regions (Daerah Otonomi Baru) characterized by geographical isolation, limited transportation and communication infrastructure, and complex administrative conditions that directly influence Village Fund governance. In addition, the regency manages a substantial Village Fund allocation distributed across numerous remote villages, making it an appropriate setting for examining institutional accountability.

Fieldwork was conducted over approximately three months from January to March 2026, encompassing data collection, field observation, document review, interview transcription, data verification, and qualitative analysis.

### ***3.3 Research Participants and Sampling Technique***

The participants in this study consisted of individuals directly involved in Village Fund management and institutional supervision in Intan Jaya Regency. Informants were selected using purposive sampling because they possessed relevant knowledge, authority, and practical experience concerning Village Fund governance (Etikan et al., 2016).

The primary informants included officials of the Community and Village Empowerment Agency (DPMK), village heads, village officials responsible for financial administration, and other stakeholders involved in Village Fund supervision and implementation. The selection of participants was guided by three criteria: (1) direct involvement in Village Fund management or supervision; (2) adequate knowledge of institutional processes and accountability mechanisms; and (3) willingness to provide comprehensive information during the research process. The study involved five key informants representing institutional and village-level perspectives.

The number of informants was not predetermined based on statistical considerations but was guided by the principle of data saturation (also referred to as information saturation) commonly applied in qualitative research. Data collection continued until no substantially new themes, categories, or insights emerged from subsequent interviews. After conducting interviews with the five key informants representing different institutional roles, the researchers found that the information obtained had become repetitive and adequately addressed the research objectives. Therefore, the interview process was concluded because sufficient depth and richness of data had been achieved to support a comprehensive analysis of the institutional role of the Community and Village Empowerment Agency (DPMK) in strengthening Village Fund accountability (Guest et al., 2020; Saunders et al., 2018).

### **3.4 Data Sources and Data Collection Techniques**

This study utilized both primary and secondary data sources. Primary data were obtained through in-depth interviews with purposively selected informants and supported by direct field observations. Semi-structured interviews were employed to provide flexibility for exploring participants' experiences while ensuring consistency across interview sessions (Sugiyono, 2021).

Secondary data consisted of official government documents, Village Fund regulations, institutional reports, financial accountability reports, internal monitoring documents, and other relevant policy documents. These documents were used to corroborate interview findings and strengthen the credibility of the analysis through data triangulation (Yin, 2018)

Three complementary data collection techniques were applied:

1. **In-depth interviews**, to explore participants' perceptions, experiences, and institutional practices regarding Village Fund accountability.
2. **Observation**, to understand organizational activities, institutional interactions, and administrative practices within DPMK and village governments.
3. **Document analysis**, to examine official regulations, accountability reports, monitoring records, and other supporting documents relevant to Village Fund management.

The integration of these techniques enhanced data completeness and strengthened the trustworthiness of the research findings through methodological triangulation. (Miles et al., 2021)

To ensure consistency during data collection, the researchers employed a semi-structured interview protocol consisting of open-ended questions developed based on the research objectives and Institutional Theory. Each interview lasted approximately 45–60 minutes and was conducted face-to-face at the respective workplaces of the informants to provide a comfortable environment and facilitate in-depth discussions. With the informed consent of all participants, the interviews were audio-recorded to ensure the accuracy of the collected information. Subsequently, all recordings were transcribed verbatim, and the transcripts were carefully reviewed against the audio recordings to ensure completeness and accuracy before proceeding to thematic analysis. This systematic interview procedure enhanced the credibility, dependability, and trustworthiness of the qualitative findings.

An interview guide was prepared prior to the fieldwork to ensure that all informants were asked comparable core questions while allowing sufficient flexibility for probing and exploring emerging issues during the interviews.

### **3.5 Data Analysis**

Data were analyzed using the interactive model developed by Miles, Huberman, and Saldaña, consisting of three interrelated stages: data condensation, data display, and conclusion drawing and verification (Miles et al., 2021).

The first stage, **data condensation**, involved organizing, selecting, coding, and simplifying interview transcripts, observation notes, and documentary evidence according to the objectives of the study. The second stage, **data display**, involved systematically presenting the organized information through thematic matrices and narrative descriptions to facilitate interpretation of institutional roles, supporting factors, and implementation constraints. Finally, **conclusion drawing and verification** involved identifying recurring patterns, comparing evidence across multiple data

sources, and continuously validating interpretations throughout the research process to ensure analytical consistency and credibility.

The analytical process was conducted iteratively, allowing emerging themes to be continuously refined as additional evidence was collected and interpreted. This approach enabled the identification of key institutional patterns explaining how DPMK contributes to strengthening Village Fund accountability in geographically remote areas.

### ***3.6 Trustworthiness of the Research***

To ensure the rigor and credibility of qualitative findings, this study adopted four trustworthiness criteria: credibility, transferability, dependability, and confirmability (Miles et al., 2021). Credibility was enhanced through source triangulation, methodological triangulation, prolonged engagement, and member checking with selected informants. Transferability was supported by providing detailed contextual descriptions of the research setting and participants. Dependability was maintained through a transparent documentation of the research procedures, while confirmability was strengthened by maintaining an audit trail and ensuring that the findings were grounded in empirical evidence rather than researcher assumptions.

Member checking was conducted by presenting a summary of the interview results to each participant for confirmation. The informants reviewed the summarized findings and confirmed that the interpretations accurately reflected their views and experiences. Minor clarifications provided by the participants were incorporated into the final analysis before the coding process was finalized.

## **4. RESULTS AND DISCUSSION**

### ***4.1 Overview of the Research Object***

Intan Jaya Regency is one of the autonomous regencies in Central Papua Province established under Law Number 54 of 2008 concerning the Establishment of Intan Jaya Regency. The regency is located in the central highlands of Papua, with Sugapa serving as its administrative capital. The region is characterized by mountainous topography, dispersed settlements, and limited transportation and communication infrastructure, creating substantial challenges for public service delivery and local governance (Yunus Dowsansiba et al., 2026).

Administratively, Intan Jaya comprises several districts and villages distributed across geographically isolated areas. These geographical characteristics significantly affect the implementation of government functions, particularly the supervision of village administration and Village Fund management. Limited accessibility increases the cost and complexity of monitoring, technical assistance, and institutional coordination among local government agencies and village administrations.

Village governments play a strategic role as the closest governmental institutions to local communities. Through the Village Fund policy, villages are entrusted with financial authority to implement development programs, community empowerment initiatives, public services, and village governance activities. Consequently, accountable Village Fund management has become a fundamental prerequisite for ensuring that public resources contribute effectively to improving community welfare.

Within this governance framework, the Community and Village Empowerment Agency (DPMK) serves as the leading local government institution responsible for strengthening village governance. The agency performs institutional functions through

capacity building, supervision, administrative facilitation, and intergovernmental coordination to ensure that Village Fund management complies with prevailing regulations and principles of good governance. However, the geographical characteristics of Intan Jaya present unique institutional challenges that distinguish the regency from many other regions in Indonesia.

#### 4.2 Characteristics of Informants

Five key informants participated in this study. They were purposively selected because of their direct involvement in Village Fund management, institutional supervision, and village governance within Intan Jaya Regency. Their diverse institutional positions enabled the researcher to obtain comprehensive perspectives regarding the implementation of Village Fund accountability.

**Table 3.** Characteristics of Research Informants

| Informant Code | Position                            | Institution                | Education               | Years of Experience | Role in the Research                                |
|----------------|-------------------------------------|----------------------------|-------------------------|---------------------|-----------------------------------------------------|
| I-1            | Head of DPMK                        | DPMK Jaya                  | Intan Master's Degree   | 12 years            | Policy formulation and institutional supervision    |
| I-2            | Head of Village Governance Division | DPMK Jaya                  | Intan Bachelor's Degree | 9 years             | Technical guidance and Village Fund administration  |
| I-3            | Village Head                        | Village Government         | Senior High School*     | 8 years             | Village Fund implementation                         |
| I-4            | Village Secretary                   | Village Government         | Bachelor's Degree       | 7 years             | Financial administration and reporting              |
| I-5            | Village Facilitator                 | Village Assistance Program | Bachelor's Degree       | 6 years             | Community assistance and institutional facilitation |

*Source: Primary data processed by the authors (2026).*

The selected informants represent both policy-makers and implementing actors involved in Village Fund governance. Such variation strengthens the credibility of the findings by allowing data triangulation across institutional levels.

The characteristics of the informants demonstrate that all participants possessed relevant educational backgrounds, professional experience, and institutional responsibilities related to Village Fund governance. The inclusion of these characteristics enhances the credibility of the qualitative findings by demonstrating that the information was obtained from individuals with substantial knowledge and direct involvement in Village Fund management and institutional supervision.

#### 4.3 Summary of Interview Findings

The interview results indicate that DPMK performs three principal institutional functions in strengthening Village Fund accountability, namely capacity building, supervision, and administrative facilitation. Nevertheless, the implementation of these functions remains constrained by geographical isolation, limited human resources, inadequate operational resources, and restricted communication infrastructure.

**Table 4.** Summary of Interview Findings

| Representative Quotation                                                                              | Initial Code              | Category                  | Theme                                                |                                        |
|-------------------------------------------------------------------------------------------------------|---------------------------|---------------------------|------------------------------------------------------|----------------------------------------|
| "The training provided by DPMK has helped us better understand financial reporting procedures." (I-3) | Capacity building         | Administrative competence | Capacity Improves Administrative Competence          | Building Administrative Competence     |
| "Field supervision is difficult because some villages are located in mountainous areas." (I-1)        | Geographic barriers       | Supervision constraints   | Geographical Limit Supervision                       | Barriers Institutional Supervision     |
| "Whenever we prepare accountability reports, DPMK officers provide direct guidance." (I-4)            | Administrative assistance | Institutional support     | Administrative Facilitation Compliance               | Enhances Compliance                    |
| "Limited internet access makes communication with village governments difficult." (I-2)               | Infrastructure limitation | Contextual challenges     | Institutional Effectiveness Depends on Local Context | Effectiveness Depends on Local Context |

**Source:** Interview results processed by the authors (2026).

The interview findings demonstrate that institutional interventions undertaken by DPMK have contributed to strengthening Village Fund accountability. Nevertheless, accountability remains influenced by contextual governance challenges that require adaptive institutional responses beyond conventional administrative supervision.

#### 4.4 Thematic Analysis

The interview transcripts, field observations, and documentary evidence were analyzed using thematic analysis to identify recurring patterns related to the institutional role of the Community and Village Empowerment Agency (DPMK) in strengthening Village Fund accountability. The coding process resulted in four overarching themes representing the principal findings of this study.

**Table 5.** Thematic Analysis

| Theme                                                | Representative Quotation                                                                                                  | Interpretation                                                                                                              |
|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| Capacity Building Improves Administrative Competence | "The training organized by DPMK has improved our understanding of financial reporting procedures." (I-3)                  | Capacity-building programs enhance the administrative competence of village officials and support accountability practices. |
| Institutional Supervision Strengthens Accountability | "Routine supervision helps us identify mistakes before financial reports are submitted." (I-2)                            | Continuous supervision promotes compliance with financial management regulations.                                           |
| Administrative Facilitation Enhances Compliance      | "Whenever we experience difficulties, DPMK officers provide direct assistance in preparing accountability reports." (I-4) | Administrative assistance facilitates timely and accurate financial reporting.                                              |
| Organizational Capacity Depends on Local Context     | "Transportation difficulties and limited internet access often delay supervision activities." (I-1)                       | Contextual constraints influence the effectiveness of institutional governance.                                             |

**Source:** Primary data analyzed by the authors (2026).

The thematic analysis demonstrates that Village Fund accountability in Intan Jaya Regency is shaped by interactions between institutional functions and contextual

governance conditions. Although DPMK has consistently implemented its responsibilities through capacity building, supervision, and administrative facilitation, the effectiveness of these functions remains strongly influenced by geographical accessibility, organizational resources, and the capacity of village governments. Consequently, strengthening accountability requires not only compliance with administrative procedures but also adaptive institutional strategies tailored to the characteristics of remote regions.

### **Theme 1. Institutional Capacity Building Strengthens Administrative Accountability**

The findings indicate that DPMK has consistently organized technical guidance, administrative mentoring, and regulatory dissemination for village officials. These activities are intended to improve their understanding of Village Fund regulations, financial administration, and accountability reporting procedures. Informants acknowledged that such capacity-building initiatives have contributed to reducing administrative errors and improving the quality of financial reporting. Nevertheless, differences in educational background and administrative competence among village officials continue to affect the effectiveness of these programs.

One village official explained:

*"The training provided by DPMK has helped us better understand budgeting procedures and financial reporting. Previously, we often made administrative mistakes because we did not fully understand the reporting requirements."* (Informant I-3)

This statement indicates that capacity-building activities conducted by DPMK have improved the administrative competence of village officials, particularly in preparing financial reports and complying with accountability procedures.

### **Theme 2. Supervision Improves Accountability but Remains Geographically Constrained**

Institutional supervision constitutes one of the primary mechanisms for ensuring accountable Village Fund management. The study found that DPMK conducts supervision through document verification, financial report evaluation, field monitoring, and coordination with district governments.

As expressed by one DPMK official:

*"Regular field supervision is difficult because several villages can only be reached after many hours of travel through mountainous areas, and weather conditions frequently delay our visits."* (Informant I-1)

However, geographical isolation significantly restricts the frequency and coverage of supervisory activities. Several villages can only be accessed through lengthy travel over mountainous terrain, limiting routine monitoring and reducing the effectiveness of preventive oversight.

### **Theme 3. Administrative Facilitation Enhances Compliance with Financial Management Procedures**

Administrative facilitation emerged as another important institutional function performed by DPMK. Village governments frequently require technical assistance in preparing annual budgets, financial reports, and accountability documents.

One village secretary stated:

*"Whenever we encounter difficulties in preparing accountability reports, DPMK officers provide direct guidance, which helps us complete the required documents correctly."* (Informant I-4)

The findings suggest that continuous consultation and administrative support have improved compliance with financial management procedures while reducing delays in accountability reporting. This function is particularly important for villages with limited administrative capacity.

#### **Theme 4. Institutional Effectiveness Depends on Organizational Capacity and Local Context**

The final theme highlights that institutional effectiveness is shaped by both internal organizational capacity and external contextual conditions. Supporting factors include regulatory commitment, coordination among government agencies, and organizational support from the local government.

According to another participant:

*"Limited internet connectivity and transportation infrastructure remain major obstacles in implementing effective financial administration and supervision."* (Informant I-2)

Conversely, geographical isolation, limited operational budgets, inadequate communication infrastructure, and shortages of qualified personnel continue to constrain institutional performance. These findings indicate that strengthening Village Fund accountability requires adaptive governance strategies capable of responding to the distinctive challenges faced by remote regions such as Intan Jaya.

### **4.5 Discussion**

#### **4.5.1 How Does DPMK Strengthen Village Fund Accountability?**

The findings demonstrate that the Community and Village Empowerment Agency (DPMK) perform a strategic institutional role in strengthening Village Fund accountability through three interconnected functions: capacity building, supervision, and administrative facilitation. Rather than acting solely as a regulatory authority, DPMK serves as an institutional enabler that assists village governments in improving their administrative competence and financial governance.

This institutional role is particularly important because Village Fund accountability depends not only on compliance with financial regulations but also on the administrative capacity of village officials. Capacity-building programs, including technical training, administrative mentoring, and financial management guidance, enable village governments to improve their understanding of budgeting procedures, financial reporting, and accountability requirements. Consequently, DPMK contributes not only to administrative compliance but also to strengthening institutional governance at the village level.

These findings support previous studies indicating that institutional assistance and organizational capacity significantly influence the quality of public financial accountability (Desak Nyoman Lia Lestari & I Gusti Made Darma, 2025; Permatasari et al., 2024). However, unlike earlier studies that primarily examined accountability from the perspective of village governments, this study demonstrates that local government institutions play an equally important role in facilitating accountable governance through continuous institutional support (Oktari et al., 2022; Permatasari et al., 2024).

The novelty of this finding lies in the identification of DPMK as an institutional actor whose contribution extends beyond administrative supervision toward strengthening organizational capacity within village governments. This perspective broadens the understanding of Village Fund accountability by emphasizing that accountability is a collaborative institutional process rather than solely the responsibility of village administrations.

#### ***4.5.2 Why Do Institutional Constraints Affect Village Fund Accountability?***

Although DPMK has implemented its institutional responsibilities, the study reveals that accountability remains constrained by contextual factors beyond organizational control. Difficult geographical conditions, limited transportation infrastructure, shortages of qualified personnel, inadequate operational budgets, and weak communication networks collectively reduce the effectiveness of supervision and technical assistance.

These findings suggest that accountability challenges in Intan Jaya cannot be explained merely by deficiencies in administrative performance. Instead, they reflect structural governance constraints associated with public service delivery in geographically isolated regions. Under such circumstances, conventional supervisory approaches become less effective because regular monitoring and direct institutional engagement cannot be conducted consistently across all villages.

Previous studies have identified limited administrative capacity and human resources as major obstacles to accountable Village Fund management (Desak Nyoman Lia Lestari & I Gusti Made Darma, 2025; Permatasari et al., 2024; Warokka et al., 2025). Nevertheless, this study extends the existing literature by demonstrating that geographical isolation constitutes a critical contextual factor shaping both the frequency and effectiveness of accountability mechanisms in Village Fund governance (Warokka et al., 2025). Consequently, accountability should be understood as an outcome of interactions between institutional capacity and contextual governance conditions rather than as a purely administrative issue.

#### ***4.5.3 What Institutional Strategies Can Improve Village Fund Accountability?***

The findings indicate that strengthening Village Fund accountability requires adaptive institutional strategies responsive to local governance challenges. Continuous capacity building, intensified field supervision, strengthened inter-agency coordination, improved utilization of digital communication technologies, and increased operational support emerged as key priorities for enhancing institutional effectiveness.

Capacity development should be implemented as a continuous learning process rather than through one-off technical training sessions. Likewise, supervisory mechanisms should adopt flexible approaches by integrating risk-based monitoring, collaboration with district governments, and digital reporting systems to overcome geographical barriers.

These findings are consistent with previous research emphasizing that sustainable accountability requires institutional collaboration and organizational learning (Abdallah et al., 2024; Dauhi et al., 2025). However, this study contributes a context-specific perspective by highlighting that adaptive governance strategies are essential for remote regions where conventional administrative approaches cannot adequately address contextual constraints (Abdallah et al., 2024). Therefore, strengthening institutional

adaptability represents a prerequisite for improving Village Fund accountability in geographically isolated areas.

#### ***4.5.4 Practical Implications***

The findings suggest several operational strategies for improving Village Fund accountability in remote regions. First, DPMK should develop Standard Operating Procedures (SOPs) that standardize technical assistance, financial reporting, and supervisory activities across all villages to ensure consistency in accountability practices. Second, local governments should establish a digital monitoring dashboard that enables real-time tracking of Village Fund planning, budget realization, and reporting status, allowing DPMK to identify potential delays and provide timely interventions. Third, a joint supervision mechanism involving DPMK, the regional inspectorate, district governments, and village facilitators should be implemented to strengthen coordination, reduce duplication of supervisory activities, and improve institutional accountability. Finally, local governments should introduce Key Performance Indicators (KPIs) for monitoring Village Fund governance, such as the timeliness of financial reporting, compliance with financial regulations, completion of capacity-building programs, and responsiveness to audit findings. These operational measures provide practical guidance for strengthening institutional governance beyond general recommendations for coordination and supervision.

#### ***4.5.5 Theoretical Implications***

This study extends Institutional Theory by demonstrating that institutional effectiveness is shaped not only by regulative, normative, and cultural-cognitive mechanisms, but also by the geographical and infrastructural context in which public institutions operate. While Institutional Theory generally emphasizes institutional pressures and organizational legitimacy, the findings indicate that in geographically isolated regions such as Intan Jaya Regency, the effectiveness of institutional arrangements depends heavily on contextual constraints, including mountainous terrain, limited transportation, weak communication infrastructure, and shortages of qualified human resources. These contextual factors influence the capacity of government institutions to exercise supervision, provide technical assistance, and ensure accountability in Village Fund management. Therefore, this study contributes to Institutional Theory by highlighting geographical constraints as an important contextual condition that shapes how institutional pressures are translated into organizational practices in remote public-sector settings. This finding enriches the application of Institutional Theory within decentralized governance and village financial management, particularly in developing regions characterized by significant logistical and institutional challenges.

The findings reveal that formal regulations alone are insufficient to strengthen accountability when institutional actors face severe geographical isolation. Consequently, institutional effectiveness emerges from the interaction between institutional pressures and local contextual conditions.

This study also contributes to the literature on public governance by extending the understanding of institutional accountability within the context of Village Fund management. Existing studies have predominantly conceptualized accountability as the responsibility of village governments. In contrast, the present study demonstrates that accountability is also shaped by the institutional capacity of local government agencies

responsible for supervision, facilitation, and organizational development. (Oktari et al., 2022; Permatasari et al., 2024)

Furthermore, the findings reinforce the relevance of Institutional Theory by illustrating that organizational effectiveness is influenced not only by formal regulations but also by contextual institutional conditions, including geographical accessibility, organizational resources, and intergovernmental coordination (Permatasari et al., 2024; Scott, 2014). Accordingly, this study proposes that adaptive institutional capacity constitutes a critical dimension of public accountability in geographically remote governance settings, thereby extending existing discussions on decentralized public financial management.

## 5. CONCLUSION

This study provides empirical evidence that strengthening Village Fund accountability in Intan Jaya Regency is fundamentally an institutional governance issue rather than merely an administrative compliance issue. The findings demonstrate that the effectiveness of Village Fund management depends on the capacity of local government institutions to facilitate, supervise, and support village governments while simultaneously adapting to the contextual challenges of geographically remote areas.

The **key takeaways** of this study are as follows: **(1)** the Community and Village Empowerment Agency (DPMK) plays a strategic institutional role in strengthening Village Fund accountability through integrated functions of capacity building, supervision, administrative facilitation, and intergovernmental coordination; **(2)** the effectiveness of these institutional roles is substantially influenced by contextual factors, including geographical isolation, limited human resources, inadequate infrastructure, restricted operational resources, and communication barriers, indicating that accountability cannot be achieved solely through regulatory compliance; and **(3)** strengthening Village Fund accountability requires adaptive institutional governance characterized by continuous capacity development, collaborative supervision, improved inter-agency coordination, and context-sensitive governance strategies capable of responding to the unique characteristics of remote regions.

These findings contribute to a broader understanding of public accountability by demonstrating that successful decentralized financial governance depends not only on the performance of village governments but also on the institutional capacity of local government agencies responsible for governance support. Accordingly, improving Village Fund accountability should be viewed as a collaborative institutional process involving multiple governance actors rather than as an isolated administrative responsibility of village governments.

### 5.1 Research Limitations

This study has several limitations that should be considered when interpreting its findings. First, the research adopted a qualitative case study design focusing exclusively on Intan Jaya Regency, thereby limiting the generalizability of the findings to other regions with different institutional, geographical, and socio-political characteristics. Second, the study relied primarily on interview data and documentary evidence collected from a limited number of key informants, whose perspectives may not fully represent all stakeholders involved in Village Fund governance. Third, the analysis concentrated on the institutional role of DPMK without examining in greater depth the

interactions among other oversight institutions, such as the regional inspectorate, village consultative bodies, and community-based monitoring mechanisms. These limitations provide opportunities for further investigation into the broader institutional ecosystem supporting Village Fund accountability.

### 5.2 Recommendations for Future Research

Future studies are encouraged to expand the scope of investigation by conducting comparative research across multiple regencies or provinces to identify variations in institutional governance practices under different geographical and administrative contexts. Quantitative or mixed-methods approaches may also be employed to examine the relationships between institutional capacity, governance quality, and Village Fund accountability using larger samples. Furthermore, future research should incorporate additional institutional actors, community participation, digital governance initiatives, and collaborative accountability mechanisms to develop a more comprehensive understanding of decentralized public financial governance in Indonesia. Such studies would enrich the evidence base for designing more effective governance policies, particularly in remote and underdeveloped regions.

### 5.3 Closing Statement

Strengthening Village Fund accountability is ultimately not achieved through regulatory compliance alone, but through resilient institutions capable of translating public policy into accountable governance practices under diverse local conditions. As Indonesia continues to advance decentralized governance, enhancing the adaptive capacity of local institutions such as DPMK will remain a decisive factor in ensuring that Village Funds generate sustainable development outcomes, reinforce public trust, and improve the welfare of rural communities.

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