

The Role of Accountable Village Fund Management in Supporting Village SDGs in Penusupan Village, Central Java

Accountability of
Village Fund
Management

Diryo Suparto

Universitas Diponegoro; Semarang, Indonesia
E-Mail: kushandajani@live.undip.ac.id

Kushandajani

Universitas Diponegoro; Semarang, Indonesia
E-Mail: ningkisworo123@gmail.com

Ida Hayu Dwimawanti

Universitas Diponegoro; Semarang, Indonesia
E-Mail: ida2hade@gmail.com

Tri Yuningsih

Universitas Diponegoro; Semarang, Indonesia
E-Mail: ibutriyuningsih@gmail.com

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ABSTRACT

This study analyzes the accountability of village fund management and its relevance to the achievement of the sustainable development goals. The village fund, mandated by Law Number 6 of 2014, has become a key instrument for supporting rural development, yet accountability issues related to planning, implementation, and reporting remain common. The study aims to assess how accountability mechanisms function at the village level and how they contribute to sustainable development outcomes. Using a qualitative descriptive approach with a case study design, data were collected through interviews with village officials, the village consultative body, and community members, as well as through analysis of the village budget and fund realization reports. The results show that the village demonstrates relatively good accountability, evidenced by transparent village meetings, public access to financial information, and the use of digital applications for fund management. However, limitations persist, including low digital literacy, limited community oversight, and potential overlap with regional programs. The study suggests strengthening institutional capacity, optimizing digital tools, and increasing community involvement to support more accountable and sustainable village governance.

Keywords: Accountability, Sustainable Development, Village Fund, Village Governance.

ABSTRAK

Penelitian ini menganalisis akuntabilitas pengelolaan dana desa dan relevansinya terhadap pencapaian tujuan pembangunan berkelanjutan. Dana desa, yang diatur oleh Undang-Undang Nomor 6 Tahun 2014, telah menjadi instrumen penting dalam mendukung pembangunan pedesaan, namun permasalahan akuntabilitas terkait perencanaan, pelaksanaan, dan pelaporan masih sering dijumpai. Penelitian ini bertujuan untuk menilai bagaimana mekanisme akuntabilitas berfungsi di tingkat desa dan bagaimana mekanisme tersebut berkontribusi terhadap hasil pembangunan berkelanjutan. Dengan menggunakan pendekatan deskriptif kualitatif dan desain studi kasus, data dikumpulkan melalui wawancara dengan aparat desa, badan musyawarah desa, dan masyarakat, serta melalui analisis anggaran desa dan laporan realisasi dana. Hasil penelitian

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menunjukkan bahwa desa tersebut menunjukkan akuntabilitas yang relatif baik, yang terlihat dari transparansi rapat desa, akses publik terhadap informasi keuangan, dan penggunaan aplikasi digital dalam pengelolaan dana. Namun, keterbatasan masih ada, antara lain literasi digital yang rendah, pengawasan masyarakat yang terbatas, dan potensi tumpang tindih dengan program tingkat regional. Penelitian ini menyarankan penguatan kapasitas kelembagaan, optimalisasi penggunaan teknologi digital, serta peningkatan partisipasi masyarakat untuk mendukung tata kelola desa yang lebih akuntabel dan berkelanjutan.

Kata kunci: Akuntabilitas, Pembangunan Berkelanjutan, Dana Desa, Tata Kelola Desa.

INTRODUCTION

Since the enactment of Law Number 6 of 2014 on villages, the paradigm of village development in Indonesia has undergone a fundamental transformation. Villages are no longer viewed merely as objects of development but as subjects with the authority to independently regulate and manage the interests of their communities (Gatot, 2025). One of the main instruments supporting village autonomy is the village fund, sourced from the State Budget (*Anggaran Pendapatan dan Belanja Negara/APBN*), with allocations that continue to increase annually. In 2015, the allocation of the village fund was around IDR 20 trillion, while in 2024 it increased significantly to more than IDR 68 trillion distributed to 74.961 villages across Indonesia. This indicates the government's commitment to accelerating village development as the foundation of national development and reducing regional development disparities (Savitri et al., 2019).

Nevertheless, the magnitude of the village fund allocation has been followed by increasing complexity in its management, particularly in terms of accountability and transparency. Accountability is not only related to administrative obligations in the form of accountability reports but also concerns openness, community participation, the effectiveness of fund utilization, and the existence of reliable oversight mechanisms (Oktavia & Biduri, 2024). Data from the Audit Board of Indonesia (*Badan Pemeriksa Keuangan/BPK*) and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (*Pembangunan Daerah Tertinggal dan Transmigrasi/PDDT*) show that in recent years, cases of village fund misuse, non-compliance with planning and reporting mechanisms, and the limited capacity of village officials in managing digital-based budgets have been found. Such phenomena not only hinder village development but also risk reducing public trust in village governance.

To strengthen the development agenda, since 2020, the village fund has been officially integrated into the framework of the Village Sustainable Development Goals (SDGs), which consist of 18 local-level goals adapted from the global SDGs. These goals include poverty alleviation, healthy and prosperous villages, environmentally conscious villages, quality education, provision of basic infrastructure, and strengthening of village institutions. The integration of the village fund with the Village SDGs is expected to direct village budget allocations to be more focused, measurable, and outcome-oriented, with a direct impact on improving community welfare (Firmawati et al., 2023).

However, the reality in practice shows that the implementation of the Village SDGs still faces challenges, particularly in terms of synchronizing development planning, the capacity of village officials, and the level of community participation in decision-making processes. Many villages still prioritize physical infrastructure development, while social, economic, and environmental sustainability aspects receive relatively less attention (Bakhtiar, 2021). On the other hand, the application of information technology, such as the Village Financial System (*Sistem Keuangan Desa/Siskeudes*), which is intended to improve transparency, has not been fully optimized due to the limited digital literacy of village officials.

Penusupan Village, Pangkah Subdistrict, Tegal Regency, is one of the villages that regularly receives village fund allocations averaging IDR 1.2 billion to IDR 1.4 billion annually. This village is particularly interesting as a case study because the majority of its

population are farmers, with a high level of dependence on the village fund to finance basic infrastructure development, local economic empowerment, and social services. In addition, Penusupan Village has attempted to integrate the village fund with the Village SDGs program, although it still faces limitations in terms of comprehensive planning, monitoring mechanisms, and community oversight.

This context makes the present research essential to conduct first, because accountability in village fund management is a key factor in ensuring the success of sustainable village development. Second, the integration of the village fund with the Village SDGs is still relatively new and requires in-depth academic study to assess the extent of its implementation at the local level. Third, because the results of this study are expected to provide practical contributions to strengthening village governance, as well as theoretical contributions to enriching the literature on public accountability and sustainable development at the village level. This research aims to analyze the accountability of village fund management in Penusupan Village, Pangkah Subdistrict, Tegal Regency; to examine the extent to which village fund management contributes to the achievement of Sustainable Development Goals (Village SDGs); and to identify the challenges and strategies required to promote more transparent, accountable, and sustainable village fund governance.

LITERATURE REVIEW

Theories of Accountability and Public Fund Management

The village fund, sourced from the State Budget (*Anggaran Pendapatan dan Belanja Negara/APBN*) and distributed through reGENCY/municipality Regional Budgets (*Anggaran Pendapatan dan Belanja Daerah/APBD*), supports governance, development, community empowerment, and social guidance at the village level (Lindawaty, 2023; Jayadi et al., 2025). Since its launch in 2015 with IDR 20.7 trillion, allocations have increased annually to accelerate development, improve welfare, and reduce disparities. According to the Ministry of Villages PDPT, the fund has produced tangible outcomes, including village roads, clean water facilities, economic empowerment, and social assistance programs (Ferdinandus, 2024). However, implementation challenges persist, particularly regarding accountability, transparency, and effectiveness of utilization (Shubhan et al., 2020; Junaidi & Adnan, 2023; Anisa et al., 2024; Anggareka, 2024).

Accountability is central to village fund governance, ensuring responsible financial decisions and program execution for the benefit of the community (Ngakil & Kaukab, 2020; Sari & Widyawati, 2021; Goo & Sanda, 2022; Sufiqri & Achmad, 2023). This study views accountability through six dimensions legal/regulatory, procedural, transparency, participatory, performance, and moral reflecting a comprehensive governance framework. Legal and regulatory accountability requires compliance with Law Number 6/2014 and related regulations (Rivai, 2025). Procedural accountability emphasizes systematic planning, budgeting, implementation, and reporting aligned with APBDes, supported by community involvement through village deliberations (*Musyawaharah Desa/Musdes*) (Bihamding, 2020; Miar et al., 2025).

Transparency ensures open public access to financial information via noticeboards and digital platforms, enabling community monitoring. Participatory accountability highlights active citizen roles in planning, supervision, and evaluation, while performance accountability focuses on measurable outputs contributing to Village SDGs, including poverty reduction, education, sanitation, and infrastructure development. Moral accountability underscores ethical conduct, integrity, and prioritization of public interest.

In broader governance theory, accountability represents officials' obligation to justify actions (Sakti et al., 2023; Warna et al., 2024). Agustawan and Halim (2018) categorize it into bureaucratic, legal, professional, and political dimensions, integrating rule compliance, statutory adherence, ethics, and responsiveness. In the village fund context, accountability thus extends beyond formal reporting to encompass transparency,

participation, and strong oversight (Wulandari & Handayani, 2019; Setyawati & Ferdinand, 2020; Thybah et al., 2024; Azzira & Noor, 2025; Lavenia & Hidayat, 2025).

Village Fund and Development Outcomes

The principle of good governance emphasizes transparency, participation, effectiveness, and the rule of law in governance (Zuber et al., 2017; Asteriniah & Hestiriniah, 2023; Suriadi, 2025). At the village level, this principle is crucial since the Village fund represents a major revenue source with moral hazard risks if mismanaged. Prior studies indicate that village fund management success hinges on good governance implementation. Sofyani and Tahar (2021) found that transparency in publishing the village budget directly boosts public trust in village governments. Meanwhile, Rahmadina (2025) identified weak community participation in village deliberations as the primary barrier to accountability.

The village fund, a key local development instrument under Law Number 6 of 2014 on Villages and Government Regulation Number 60 of 2014, aims to enhance rural welfare through participatory, equitable, and sustainable development. Its objectives include: improving welfare and quality of life via essential infrastructure (roads, bridges, clean water, sanitation, health facilities), supporting Village SDGs Goals 1 (no poverty), 3 (good health), and 6 (clean water and sanitation); promoting productive infrastructure (village markets, farm roads, reservoirs, irrigation) to drive economic growth, aligning with Goals 8 (decent work and economic growth) and 9 (industry, innovation, and infrastructure); empowering communities through training, skills development, and entrepreneurship to foster self-reliance; strengthening village governance via accountability, transparency, participation, and integrity, per good governance principles and Goal 16 (strong institutions); and serving as redistributive fiscal policy to reduce poverty and rural-urban inequality through pro-poor programs (cash transfers, women's empowerment, vulnerable group protection). Since 2020, utilization has focused on the 18 Village SDGs, integrating social, economic, and environmental aspects for sustainable, inclusive village development.

Village SDGs and Local Governance

Sustainable development is defined as development that seeks to meet the needs of the present generation without compromising the ability of future generations to meet their own needs (Emina, 2021; Elsayy & Youssef, 2023; Nasution et al., 2024). The Sustainable Development Goals (SDGs), globally agreed upon in 2015 by the United Nations, encompass 17 objectives of sustainable development. Indonesia subsequently adapted these SDGs into a local context through the Village SDGs issued by the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration (*Pembangunan Daerah Tertinggal dan Transmigrasi/PDPT*), which consists of 18 objectives emphasizing village-based development. These objectives cover social, economic, and environmental aspects, including villages without poverty, healthy and prosperous villages, villages with adequate infrastructure, environmentally conscious villages, and gender-just villages. The village fund plays a strategic role in supporting the achievement of the Village SDGs because it can be directly allocated to programs tailored to local needs. Research by Arifin (2022) demonstrates that integrating the village fund with Village SDGs indicators can enhance the effectiveness of development, particularly in basic infrastructure and poverty alleviation. However, other research by Arifin (2019) revealed the existence of a gap between planning on paper and implementation in practice, caused by limited human resources and weak oversight.

Several previous studies on village fund accountability and the implementation of Village SDGs have provided valuable insights into the dynamics and challenges of rural financial governance. Pribadi et al. (2025) found that the accountability of the village fund in Central Java is strongly influenced by the level of public information disclosure and the extent of community participation in village deliberations. Similarly, Marliani and Assyahri (2024) emphasized that the adoption of the Village Financial System (*Sistem*

Keuangan Desa/Siskeudes) has enhanced financial transparency; however, its effectiveness is still constrained by the limited digital literacy of village officials. Meanwhile, Diana and Normasyhuri (2025) revealed that village fund utilization significantly contributes to the achievement of Village SDGs, particularly in poverty alleviation and infrastructure development, although it remains less effective in promoting sustainable environmental outcomes. Furthermore, Andriana (2025) highlighted that issues of accountability persist, as financial reporting practices often serve as mere formalities without sufficient participatory monitoring mechanisms. Taken together, these findings suggest that accountability in village fund management plays a crucial role in realizing sustainable village development goals. Nonetheless, gaps remain between policy design, the administrative capacity of village officials, and the active engagement of local communities, indicating the need for further investigation through field-based case studies.

RESEARCH METHODS

This research employs a qualitative approach with a case study design to obtain an in-depth understanding of accountability practices in village fund management and their relationship with Village SDGs achievement in Penusupan Village. The case study method was selected because it is suitable for exploring governance phenomena within real-life contexts (Assyakurrohim et al., 2022). The study was conducted in Penusupan Village, Pangkah Subdistrict, Tegal Regency, which was purposively chosen due to its active implementation of village fund programs aligned with the Village SDGs. Data sources consisted of primary and secondary data. Primary data were collected through in-depth interviews with village officials including the village head, village secretary, and village treasurer along with members of the Village Consultative Body (*Badan Permusyawaratan Desa/BPD*), community leaders, and beneficiary groups. Secondary data were obtained from APBDes documents, village fund accountability reports, legal regulations, and publications issued by the Ministry of Villages.

Data collection was carried out using three techniques: in-depth interviews guided by semi-structured interview protocols, participatory observation during planning meetings, program implementation, and evaluation activities, and documentation analysis of key documents such as the (*Rencana Kerja Pemerintah Desa/RKPD*es), APBDes, accountability reports (*Lembar Pertanggungjawaban/LPJ*), and Village SDGs achievement documents. Informants were selected using purposive sampling, focusing on individuals with relevant knowledge, roles, and direct involvement in village fund management. The total number of informants ranged from 10 to 15 people, consisting of village officials, BPD members, community figures, and program beneficiaries.

To ensure data validity, several triangulation strategies were employed. Source triangulation was applied by comparing information from village officials, BPD members, and community representatives, while methodological triangulation was achieved by combining interviews, observations, and documentation. Member checks were conducted to validate the accuracy of preliminary findings by confirming them with key informants. The data were analyzed using the interactive model of Miles et al. (2014), which involves three stages: data reduction through selecting and organizing relevant information; data display in narrative form, tables, and matrices to illustrate relationships among findings; and conclusion drawing and verification to ensure alignment with research questions. The study utilized semi-structured interview guides, field notes, audio recording devices (with consent), and documentation checklists as research tools to support systematic data collection and ensure reliability throughout the research process.

RESULTS

Accountability Level of Village Fund Management

The results of interviews and observations show that the Penusupan Village Government has implemented the principle of transparency in village fund management.

The process of preparing the Village Government Work Plan (*Rencana Kerja Pemerintah Desa/RKPD*) and the Village Budget (APBDes) is carried out through village deliberation meetings (Musdes) involving the village consultative body, community leaders, and representatives of community groups. Information on village fund allocation is also published through village information boards and the official social media platforms of the village. This aligns with findings that transparency mechanisms strengthen public trust and reduce misuse of funds (Sofyani & Tahar, 2021; Oktavia & Biduri, 2024). However, several residents feel they still lack a detailed understanding of village fund utilization due to limited budget literacy, indicating that communication effectiveness must be improved, a challenge also noted by Setyawati and Ferdinand (2020).

In addition, the accessibility of budget information remains uneven among different social groups. Elderly residents and those without access to digital media tend to rely only on word-of-mouth information or printed boards, which are not always updated regularly. As a result, transparency efforts have not yet achieved full inclusivity. Nevertheless, the village government has shown a commitment to improvement by introducing open discussion sessions and planning to create a digital transparency portal. These steps are consistent with good governance principles that require public access to accurate and timely information.

Community participation is strong during planning but declines during the implementation and evaluation stages. Similar patterns of limited monitoring participation were documented by Wulandari and Handayani (2019). Participation tends to concentrate among influential figures or BPD members, while women and youth groups engage less often, reflecting common participation disparities in rural governance (Rahman et al., 2023). Encouragingly, youth volunteer initiatives have emerged to support feedback collection, which is consistent with community-based monitoring models proposed by Suriadi (2025). Nevertheless, cultural norms sometimes discourage criticism toward village authorities, requiring the creation of safe and inclusive dialogue forums, a strategy supported by Asteriniah and Hestiriniah (2023).

In practice, community involvement is often concentrated among influential figures or members of the Village Consultative Body (BPD), while women and youth groups participate less frequently. This unequal participation pattern suggests that social inclusion in governance still needs improvement. Encouragingly, however, several youth initiatives have emerged, such as volunteer groups that help collect feedback and report issues in infrastructure projects. If systematically supported, these initiatives could evolve into community-based monitoring mechanisms, enhancing participatory accountability. Furthermore, some respondents noted that community members often hesitate to provide criticism due to cultural norms of deference toward local authorities. Addressing this requires creating safe and inclusive forums that encourage constructive dialogue. The establishment of periodic “transparency meetings” could serve as a platform for residents to review fund utilization and propose improvements.

Contribution of Village Fund Management

Administratively, the Penusupan Village Government prepares accountability reports (*Laporan PertanggungJawaban/LPJ*) on the use of the village fund in accordance with the provisions of Ministerial Regulation of Villages PD TT Number 7 of 2021. The accountability documents are reviewed by the district inspectorate and declared to meet the required standards. From a technical perspective, programs financed by the village fund include the construction of village road infrastructure, clean water management, economic empowerment through village-owned enterprises (*Badan Usaha Milik Desa/ BUMDes*), as well as health and education programs based on the Village SDGs. Yet, physical infrastructure development remains the dominant approach. This pattern is consistent with national findings showing villages tend to prioritize tangible, short-term projects (Shubhan et al., 2020; Junaidi & Adnan, 2023). Findings in the field show that physical infrastructure development programs are more dominant than community

empowerment programs. This has implications for the suboptimal achievement of certain Village SDGs indicators, particularly in the social aspects of education, health, and poverty reduction.

Moreover, interviews with village officials revealed that the focus on infrastructure is partly due to community expectations for visible, short-term outcomes. Projects such as road construction and clean water facilities are seen as tangible evidence of government performance. While this approach satisfies immediate community needs, it often reduces the attention given to human development initiatives such as entrepreneurship training, health education, or women's empowerment programs. Therefore, a more balanced allocation strategy between physical and non-physical programs is essential to ensure sustainable and inclusive development outcomes. The use of the Village Financial System (*Siskeudes*) has improved administrative accuracy, consistent with evidence that digital financial systems enhance accountability (Firmawati et al., 2025). However, limited digital literacy still creates technical challenges. Some officials continue manual recording, increasing data inconsistency risks an issue also highlighted by Marliani & Assyahri (2024).

Challenges and Strategies for Improving Village fund Governance

Village fund management in Penusupan Village has made tangible contributions to the achievement of several Village SDGs. The most notable progress can be seen in the areas of clean water access, infrastructure, and poverty reduction. Through the construction of clean water facilities, the village has improved community access to safe and sustainable water sources, which aligns with Village SDG 6 concerning access to clean water and proper sanitation. In addition, the development of village roads and supporting infrastructure has significantly facilitated residents' mobility and improved the distribution of agricultural products, contributing directly to Village SDG 9, which emphasizes infrastructure and innovation.

Meanwhile, the implementation of the Village Cash-for-Work Program (*Program Padat Karya Tunai Desa/PKTD*) has played a role in increasing household income, particularly for low-income families, thereby supporting the achievement of Village SDG 1 on poverty alleviation. These programs have generated short-term economic impacts and improved the overall welfare of the community (Ferdinandus, 2024; Diana & Normasyhuri, 2025). However, the findings also reveal that the contribution of the village fund to the education and health sectors, reflected in Village SDG 4 (Quality Education) and Village SDG 3 (Good Health and Well-being), remains relatively limited. This limitation is primarily due to budget constraints and the prioritization of physical infrastructure projects over social development programs.

Further analysis indicates that while infrastructure development provides immediate benefits to the community, its long-term success depends on the integration of social programs that address education, health, and human capital development. For instance, the improvement of road infrastructure enhances access to schools and health centers, but without complementary initiatives such as educational assistance or health promotion, the broader impact on social welfare may remain minimal. A more balanced strategy combining infrastructure, empowerment, education, and health initiatives is crucial to ensure comprehensive progress across the multidimensional Village SDGs framework (Emina, 2021; Rahmadina, 2025). Therefore, a more balanced and integrated approach that combines physical development with human resource empowerment is essential to ensure that village fund utilization truly supports the multidimensional goals of the Village SDGs.

DISCUSSION

The results of the study above show that the accountability of village fund management in Penusupan Village is relatively good, although several challenges remain. The Village Government has made efforts to disseminate information on village fund allocations through information boards and social media. This finding is in line with Sari (2022), who

states that transparency increases public trust in village governments. However, the effectiveness of public communication still needs to be improved so that the information can be comprehended by all segments of the community.

The administration of village fund management in Penusupan Village has complied with regulations. Nevertheless, the dominance of physical development indicates a tendency of the village government to prioritize short-term outputs over long-term outcomes. This result is consistent with Rahman et al. (2023), who emphasized the importance of balancing physical development with community empowerment in supporting the SDGs.

Community participation in Penusupan Village remains limited, particularly during the monitoring stage of village fund implementation. Although villagers are involved in the initial planning process through village deliberations (*Musyawaharah Desa/Musdes*), their engagement tends to decrease once programs are underway. This condition is consistent with the findings of Lestari (2020), which emphasize that community participation in rural governance is often symbolic rather than substantive. The main inhibiting factor identified in Penusupan Village is limited budget literacy among residents, which reduces their confidence and ability to actively monitor financial management and program execution.

Furthermore, the use of the village fund in Penusupan Village has indeed contributed to the realization of several Village SDGs. However, its distribution across sectors remains uneven, with a stronger focus on physical infrastructure compared to social programs. This imbalance demonstrates the need for more comprehensive and integrated village development planning that equally considers essential social needs such as education, health, and poverty alleviation. By aligning fund allocation with broader social development objectives, the village can ensure that the benefits of the village fund are more inclusive and sustainable for the entire community.

Practically, the results of this study highlight the importance of improving community budget literacy to optimize monitoring. Theoretically, this research reinforces the concept that public accountability at the village level should not only be measured through administrative compliance but also through the level of community participation and its contribution to sustainable development (Village SDGs). For local governments, these findings provide input that village development assistance should focus more on strengthening community empowerment aspects, not merely on administration and physical infrastructure development.

CONCLUSION

The results of this study indicate that the accountability of village fund management in Penusupan Village has been relatively well implemented, reflected in participatory planning through village deliberations, transparent publication of the village budget, and the use of the Village Financial System (*Sistem Keuangan Desa/Siskeudes*). Nevertheless, weaknesses remain, including limited digital literacy among village officials, low community participation in monitoring, and overlapping programs with regional and national initiatives. The village fund has significantly contributed to several Village SDGs, such as poverty reduction, infrastructure improvement, education, and sanitation, demonstrating its strategic role in supporting sustainable development. These findings imply that accountability should not only focus on administrative compliance but also emphasize participatory governance and measurable social outcomes.

To optimize accountability and its alignment with the Village SDGs, five key recommendations are proposed: strengthen the capacity of village officials through training in financial management, digital literacy, and regulatory understanding, optimize the use of information technology by adopting user-friendly digital platforms accessible to the public, enhance community participation and monitoring through inclusive forums and independent oversight groups, synchronize village programs with regional and national policies to prevent duplication of activities, strengthen the performance evaluation framework of the village fund with measurable accountability indicators.

Through these actions, village fund management is expected to create tangible and sustainable impacts on rural welfare.

This study is limited by its single-case approach and descriptive qualitative method, which may not fully represent variations in village fund accountability across different regions. Future research could expand to a comparative multi-village or multi-regency analysis using mixed methods to validate these findings more comprehensively. Further exploration of digital governance systems, participatory budgeting mechanisms, and community-based monitoring models is also recommended to better understand how accountability practices can accelerate the achievement of Village SDGs.

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