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## ACCOUNTABILITY OF VILLAGE FUNDS IN THE DAILY PRACTICES OF STAKEHOLDERS: AN ETHNOMETHODOLOGICAL ANALYSIS

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#### Abstract:

The management of Village Funds requires an accountability system that extends beyond administrative compliance and is instead constructed through the everyday practices of village stakeholders. This study seeks to examine how Village Fund accountability is produced and sustained through the social methods employed by village actors in their routine interactions. A qualitative ethnomethodological approach was adopted. Data were collected through in-depth interviews, participant observation, and document analysis involving the village head, village officials, the Village Consultative Body (BPD), community leaders, and other resident groups. The findings indicate that accountability is generated through five forms of social practice. First, accountability emerges through reflexive practices, in which the actions of village officials simultaneously serve as explanations and justifications. Second, the meaning of accountability is indexical, shaped by cultural context, religious values, customary structures, and locally embedded interactional patterns. Third, accountability is enacted through accountable actions, namely actions that are intentionally made understandable to the public. Fourth, both officials and residents rely on practical reasoning in interpreting and evaluating accountability, such that assessments of integrity extend beyond documentary evidence. Fifth, various local members' methods, including communal deliberation (*musyawarah*), verbal communication, informal social monitoring, and the moral principle of *amanah* (trustworthiness), function as living, socially embedded governance mechanisms that effectively reinforce accountability. Methodologically, the study demonstrates the utility of ethnomethodology for examining village governance and highlights the importance of locally grounded practices in strengthening accountability systems.

**Keywords:** Accountability, Village Funds, Ethnomethodology, Social Practices

## INTRODUCTION

Village Funds represent one of Indonesia's most substantial fiscal policy interventions designed to accelerate rural development and reduce regional disparities. Since their introduction in 2015, allocations have accumulated to more than IDR 468 trillion as of 2023 (Ministry of Village Affairs, 2023). Empirical evidence indicates that this policy has contributed to a decline in rural poverty, enhanced access to basic infrastructure, and progress toward several Sustainable Development Goals (SDGs) indicators (Lestari et al., 2023). Nonetheless, the effectiveness of Village Funds remains contingent upon the quality of local governance and the robustness of village-level accountability systems. (Anam et al., 2023) Underscore that institutional capacity, particularly the capability of village administrations to demonstrate responsible and transparent management of public resources, is a decisive factor in determining the success of rural development efforts in Indonesia.



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In 2025, the national government implemented a reduction in Village Fund allocations as a result of fiscal pressures and budgetary realignments. This situation presents new challenges for village governments, particularly in maintaining accountability practices amid increasingly limited resources. Budget cuts often trigger negative public perceptions regarding the effectiveness of public fund utilization, thereby heightening the importance of transparency and accountability mechanisms (Ginting et al., 2023). Moreover, Adam et al. (2024) demonstrate that public sector accountability in many developing countries continues to confront critical issues, including weak integrity, low transparency, and a persistent misalignment between formal administrative procedures and the everyday practices of government officials.

Most studies on Village Fund accountability remain focused on administrative, regulatory, and structural aspects such as report preparation, internal audits, and supervisory mechanisms (Anam et al., 2023). While these approaches are important, they have not been sufficient to explain how accountability is actually practiced in the everyday life of rural communities. In village settings, decision-making processes, social relationships, cultural values, and communication practices often play a more significant role in shaping accountability than formal documentation (Prihatiningtyas et al., 2023). For example, transparency in Village Fund management is not manifested solely through digital reporting but also through the installation of budget billboards at village halls or verbal disclosures delivered during community meetings. Likewise, moral accountability is frequently intertwined with religious and cultural values embedded within the community (Eko Prasetyo, 2023)

The interpretation of accountability as a moral and social mandate is also evident across various village contexts in Indonesia. (Nurcahya et al., 2025) Explain that village officials often perceive public funds as a trust bestowed by the community, which in turn instills in them a spiritual responsibility to uphold honesty and transparency. This moral and spiritual perspective aligns with the findings of McLeod (2024), who demonstrates that in the Balinese context, accountability is frequently associated with customary values and local philosophical principles.

The gap between formal accountability and everyday practice underscores the need for an analytical approach capable of uncovering how accountability is produced, negotiated, and maintained through daily interactions. Ethnomethodology, developed by Garfinkel, offers an analytical framework that conceptualizes accountability as the outcome of the social methods (members' methods) employed by actors to render their actions intelligible and acceptable to others (Garfinkel, 1967). Ethnomethodology differs from phenomenology in that its focus is not on the subjective meanings experienced by individuals, but rather on the practical methods individuals use to create social order within local contexts.

In the context of Bengkel Village, Tabanan Regency, this phenomenon is clearly observable. Despite facing reductions in Village Fund allocations, the village continues to strive to maintain accountability through various practices such as displaying budget billboards, holding regular community deliberations, improving the performance of the Village-Owned Enterprise (BUMDes), implementing innovations in waste management, and collaborating with external institutions. These practices reflect the social methods employed by the village government to build legitimacy, sustain public trust, and ensure that financial management remains transparent even in the face of budget cuts.

Regulatory, administrative, and phenomenological approaches have thus far dominated research on Village Fund accountability. In practice, however, accountability is not merely expressed through reports and formal procedures; it is constructed and sustained through the everyday actions of village actors. This study seeks to address this gap by employing an ethnomethodological



approach, which focuses on the ways in which community members (members) produce and maintain social order in their daily lives (Prasetyo, 2024). This approach enables a deeper analysis of how accountability is “created” through interactional practices, language use, work rituals, and the everyday actions of village stakeholders. The purpose of this research is to reveal how village stakeholders make accountability understandable, negotiable, and publicly acceptable, particularly in the context of budgetary constraints (Heykal et al., 2024). Accordingly, the study aims to explain how accountability in the management of Village Funds is generated and sustained through routines, linguistic practices, interactions, and the symbols used by village actors. The findings contribute not only to a more comprehensive understanding of accountability at the village level but also provide a methodological contribution by demonstrating the relevance of ethnomethodology in the study of public governance and the SDGs at the micro level.

### **Ethnomethodology-Conceptual Development and Implications for Accountability Studies.**

Ethnomethodology is a research tradition founded by Harold Garfinkel that places its analytical focus on the methods (members' methods) employed by members of a community to create, sustain, and account for social order in everyday interactions (Garfinkel, 1967). Garfinkel asserts that social reality is not something that is “given,” but is instead produced through routine communicative practices; social action is intrinsically indexical and reflexive, meaning that the meaning of an action is always dependent on its local context, and the action itself simultaneously contributes to shaping the very context that renders it meaningful. It makes ethnomethodology particularly suitable for micro-level studies of how accountability is “enacted” in practice, rather than merely assessed through documents or formal regulations.

Empirical ethnomethodological research commonly employs two analytical tools that are particularly relevant for accountability studies:

1. Conversation analysis, which examines how participants render statements, justifications, or explanations interactionally accountable, and
2. The documentary method of interpretation explores how documents, notice boards, or reports are used as practical instruments for producing evidence and meaning within local situations. These approaches enable researchers to attend to the methods through which village officials and residents mutually justify the use of public funds – such as verbal explanations delivered in community meetings, ritualized practices like the installation of budget billboards, or the uploading of reports on village websites as forms of visibility (Samra-Fredericks, 2010).

The key ethnomethodological concepts that are directly applicable to accountability studies include:

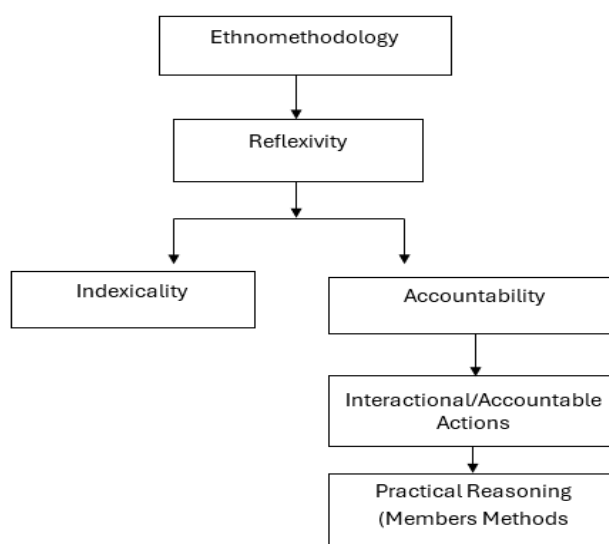
- Reflexivity, which refers to the idea that interaction both produces and explains the conditions that appear as “facts” (Garfinkel, 1967).
- Indexicality means that terms, actions, and documents are context-dependent; notions such as “transparency” or “reporting” may carry different meanings from one village to another, requiring researchers to capture localized interpretations (Garfinkel, 1967).
- Accountability (interactional/accountable actions), which refers to the way actions are made intelligible and open to evaluation by others; ethnomethodology traces how claims of accountability are constructed, for example, through descriptions, justifications, or moral rituals (Samra-Fredericks, 2010).
- Practical reasoning/members’ methods, which refers to the practical (rather than formally theorized) methods actors use to solve everyday problems – such as the format of deliberative



meetings, sequences of public announcements, or regular Friday meetings. This analytical lens is crucial for understanding how trust is produced and maintained (Neyland & Whittle, 2018).

## METHODS

This study employs a qualitative approach grounded in the ethnomethodological paradigm, an approach that seeks to understand how social actors actively create, negotiate, and sustain social order through their everyday practices (Garfinkel, 1967). Rather than viewing accountability as a normative administrative principle, ethnomethodology positions accountability as a product of the actions, conversations, and practical reasoning enacted by village community members (members' methods).



**Figure 1.** Research Methodology

## RESULT AND DISCUSSION

**Accountability as Reflexive Practice (Reflexive Accountability).** Observations of village deliberation meetings show that village officials do not merely present reports; they simultaneously construct a reality in which Village Fund management appears transparent and accountable. Conversation analysis indicates that the Village Head frequently uses speech patterns such as:

- “As we have previously discussed in the village meeting,”
- “In accordance with the conclusions from yesterday’s deliberation,”
- “All of this can be verified directly in the field...”

These utterances constitute reflexive accounting, in which the act of reporting simultaneously shapes the perception that the process complies with regulations. Thus, accountability in Bengkel Village is not a static entity but the product of ongoing interactions continuously reproduced through the discursive practices of village officials (Ari et al., 2023).

**The Contextual Nature of Accountability (Indexical Accountability).** Field findings reveal that the terms “transparency” and “accountability” are interpreted differently by various village actors.

For village officials, “transparency” means:



- displaying the Village Budget (APBDes) billboard as a form of openness to the community,
- providing verbal accountability explanations during village deliberation meetings,
- publishing all accountability reports and data on the village website,
- uploading documentation of activities to the village website.

For residents, “transparency” means:

- easy access to village officials,
- receiving direct verbal explanations when asking questions,
- observing village activities progressing without conflict.

These differences demonstrate the principle of indexicality, where the meaning of actions is highly dependent on local context, including Balinese cultural norms, customary structures, and interpersonal relationships among villagers. In other words, formal accountability and cultural accountability become intertwined, producing a distinctive form of accountability that cannot be understood solely through regulatory frameworks (Suryantari et al., 2025)

**Accountability Through Actions Made Intelligible (Accountable Actions).** The study finds that village officials deliberately engage in various social actions intended to make the management of Village Funds appear understandable and publicly accountable, such as:

1. installing the Village Budget (APBDes) billboard in front of the village hall as a symbol of openness;
2. announcing activity progress on the village website;
3. uploading photographs of activities to the village’s social media and website;
4. Providing explanations when delays occur, for example:
  - "The funds were disbursed late."
  - “Bad weather caused project delays.”

Through these accountable actions, village officials seek to demonstrate that they work honestly and can be trusted. These findings support the idea that accountability is not merely a reporting system but also a set of symbolic and interactional practices (Garfinkel).

**The Role of Practical Reasoning in Accountability.** Village actors, both officials and residents, use practical reasoning in interpreting and evaluating accountability.

Examples of residents’ practical reasoning include:

- “If the Village Head regularly attends community events, it means he is honest and responsible.”
- “The smooth operation of the Village-Owned Enterprise (BUMDes) shows that the funds are properly managed.”
- “High attendance at village deliberation meetings indicates that everyone is aware of the village budget.”

Accountability, therefore, is assessed not only through official documents but also through social and moral indicators.

Examples of officials’ practical reasoning include:

- Minor conflicts are resolved through customary mediation rather than formal administrative mechanisms.
- The values of amanah (trustworthiness) and ngayah (service to the community) serve as ethical foundations for financial management.

These findings demonstrate that the logic of accountability in the village context does not always align with the logic of state administration; instead, it is shaped by local cultural norms.

**Members' Methods: Local Ways of Producing Accountability.** The study identifies five members' methods, local practices used to produce accountability:

- Deliberation (musyawarah) as a mechanism of legitimacy. Decisions are considered valid when collectively agreed upon, even if formal documentation is incomplete.
- Verbal information as a tool of accountability. Residents feel adequately informed when explanations are provided directly by village officials.
- Billboards and social media as forms of "visual transparency". The APBDes budget billboard functions not only as information but also as a symbol of openness.
- Social monitoring by customary leaders and residents. The integrity of village officials is judged by their involvement in social and community activities.
- Religious practices and the value of Amanah. Faith, customary norms, and moral values serve as ethical foundations regulating the behavior of village officials.

These findings demonstrate that Village Fund accountability represents a form of governance rooted in local practices rather than merely the implementation of policies issued by the central government.

**Accountability as a Social Construction in the Village Context.** The findings above reinforce the argument that accountability in Village Fund management must be understood as:

- An interactional practice. Accountability emerges in conversations, meetings, officials' responses, and the negotiation of information.
- A product of cultural and social context. Religious values, customary norms, and social relations shape how accountability is interpreted and expressed.
- A continuously renewed process. Accountability is not a single event but a series of everyday actions whose justification evolves.
- An integration of formal and informal systems. Official reports constitute only one component within a broader accountability ecosystem.
- A jointly constructed reality. Village officials and residents co-create the meanings of "transparent," "trustworthy," and "accountable."

Through an ethnomethodological lens, this study affirms that Village Fund accountability does not emerge from regulations alone but is produced through local practices embedded in the social interactions of village life.

## CONCLUSION

This study demonstrates that accountability in the management of Village Funds in Bengkel Village is not merely an administrative obligation derived from government regulations, but a social construct produced through everyday interactions among village officials, residents, and village institutions. Through an ethnomethodological approach, the study reveals the practical methods (members' methods) that village actors employ to create, sustain, and negotiate the meaning of accountability.

First, accountability is produced through reflexive practices, in which the actions of village officials simultaneously function as explanations, justifications, and the construction of a transparent public image, particularly during deliberation forums and verbal reporting.





Second, the meaning of accountability is indexical, highly dependent on cultural context, religious values, customary structures, and interactional patterns within the community. "Transparency" is understood not only as written reporting but also through the installation of budget billboards, verbal explanations, and officials' involvement in community activities.

Third, accountability is enacted through accountable actions and behaviors intentionally made understandable to the public, such as visual publications, activity documentation, clarifications regarding delays, and demonstrations of moral integrity through social presence.

Fourth, both village officials and residents employ practical reasoning in evaluating and interpreting accountability, meaning that public assessments of integrity rely not only on formal documentation but also on social indicators such as reputation, morality, social proximity, and public engagement.

Fifth, various local members' methods, including communal deliberation (musyawarah), verbal information, informal social monitoring, and the moral value of Amanah, serve as living and effective governance mechanisms that strengthen accountability.

Thus, Village Fund accountability is the outcome of a complex, situational, and practice-based social process, rather than merely the implementation of formal regulations.

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