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Symbolic accountability and the corruption control crisis in Indonesian villages

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Abstract: Village financial management, which is vulnerable to fraud, requires the implementation of more substantive accountability, going beyond mere administrative compliance. This study aims to explore why corrupt behavior persists in day-to-day administration despite extensive reforms in village financial accountability. It employs a qualitative method using a multiple-case study design at the village level in Poso Regency, Central Sulawesi. This study reveals that existing financial management regulations and audit mechanisms tend to foster symbolic accountability. Administrative-based financial reporting, oversight, and audits—often treated as mere compliance—are more frequently used to secure funds, mitigate the risk of audit findings, and maintain political legitimacy rather than to strengthen public oversight. On the other hand, citizen participation has been reduced to a mere formality due to restrictions on oversight imposed by complex procedures and regulations. Consequently, budget implementation report's function more as symbols of accountability—merely fulfilling obligations—rather than as effective internal control instruments to prevent corruption. This finding further underscores that village governance with low capacity is vulnerable to symbolic accountability. Therefore, more context-specific, inclusive, and meaningful participatory mechanisms are required.
Keywords: Symbolic Accountability; Village Financial Management; Village Corruption; Multiple Case Study; Internal Control

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Introduction

Corruption at the local level remains a serious problem in public administration in developing countries, including Indonesia (Anggriani et al., 2024; Harun et al., 2021; Kamase et al., 2025). One of the sectors most vulnerable to corrupt practices is village financial management (Hidajat, 2025; Putri et al., 2024). Fiscal decentralization, mandated by Law No. 6 of 2014, grants broad authority to village governments while imposing an obligation on the central government to allocate substantial funds, totaling over Rp610 trillion from 2015 to 2024. These broad authorities and substantial budget allocations have been accompanied by a high incidence of corruption, with 869 corruption cases between 2016 and 2023 involving village heads and their staff, totaling 1,253 perpetrators (KPK, 2025). This phenomenon raises questions about the low levels of accountability and attention to corruption in village financial management (KPK, 2025).

In fact, the prevention of corruption is addressed in Law No. 6 of 2014, which requires village governments to manage village financial resources in an accountable manner and to disclose this information to the public. Conversely, the reality of village financial management implementation reveals distortions, with accountability often reduced to mere administrative reporting that does not substantially reflect public responsibility (Antlöv et al., 2016; Zakariya, 2020). Previous research has shown that accountability can be enhanced through institutional strengthening (Permatasari et al., 2024; Tran et al., 2021a, 2021b) and democratic political systems (Ghazwani et al., 2024; Laebens & Lührmann, 2021). Tran et al. (2021a, 2021b) have warned that accountability, when narrowly interpreted as merely the completeness of documentation, is vulnerable to becoming a tool for political legitimization and legal protection. Furthermore, accountability that is not accompanied by the strengthening of ethical and participatory structures risks becoming a

political commodity, where reporting is carried out merely to secure bureaucratic legitimacy or avoid legal sanctions, rather than as a form of substantive control over corruption (Ghazwani et al., 2024; Laebens & Lührmann, 2021).

In the era of public financial reform, the critical-dialogic approach developed by Tanima et al. (2024) is particularly relevant, as it views accountability not merely as a technocratic system, but as an arena of contestation over values, power, and social interests—one that is also mediated by informal actors. Such a perspective helps explain why accountability mechanisms may fail to control corruption when they are reduced to procedural compliance (Klitgaard, 2019). The study by Bauhr and Charron (2018) reinforces this point by showing that symbolic procedural accountability fails to curb systemic corruption when the public is not meaningfully involved in the oversight process. Unfortunately, existing studies still emphasize the design of oversight systems (Agostino et al., 2022; Spanò et al., 2022; Tanima et al., 2024) and reporting instruments (Lassou, Hopper, & Ntim, 2021; Lassou, Hopper, & Soobaroyen, 2021; Troisi & Alfano, 2023), without examining in sufficient depth how accountability is practiced in everyday village financial management. Even in the context of emergency procurement in developed countries, such as the United Kingdom, public accountability can still be compromised by political and bureaucratic pressures (Sian & Smyth, 2022). This suggests that accountability issues are cross-regional in nature and require a reflective, context-specific approach.

This study addresses a research gap concerning how accountability is distorted into a symbolic practice and becomes less effective in controlling corruption in rural areas (Agostino et al., 2022; Martin & Spano, 2015; Spanò et al., 2022; Tanima et al., 2024). This study adopts a different perspective from previous studies in examining accountability in village financial management, which is not merely an administrative process but also a political commodity in the arena of oversight and audit, reduced to a matter of public reputation. The perspective of change theory applied in this study enables a comprehensive examination of public sector accountability and village governance, topics that have not been addressed in previous research.

This study examines village accountability in Poso Regency, Central Sulawesi, as it represents the complex conditions of villages in terms of infrastructure, institutional capacity, and the strong dominance of informal actors—a constellation that reflects the roots of the dysfunction of the accountability system at the local level (Abdul-Baki et al., 2023; Sofyani et al., 2022). In such areas, village financial reporting does not function as a tool for social control but becomes a political commodity to secure legitimacy from vertical authorities (Lassou, Hopper, & Ntim, 2021; Troisi & Alfano, 2023). This reflects symbolic accountability in the management of village public funds, rather than a form of democratization that is substantively meaningful to village residents. Symbolic accountability occurs when accountability mechanisms demonstrate administrative compliance and legitimacy without enabling substantive scrutiny. In this study, it appears when neat records, complete reports, and uneventful audit results are treated as signs of accountable village financial management. Thus, the objective of this study is to uncover how accountability is constructed in the day-to-day practice of village financial management. This study examines the failures of village financial governance reform while offering conceptual and practical alternatives to reform the village accountability system to make it more context-specific and participatory through a case study approach in Poso Regency. Consequently, this article opens up a broader discussion on locally-based governance reform in the pursuit of more sustainable and meaningful anti-corruption efforts.

This study is important because it makes a scientific contribution on two levels. First, empirically, the findings of this study enrich the literature on village governance practices in Indonesia's marginal regions, an area that remains largely unexplored. Second, conceptually, the findings of this study expand our understanding of symbolic accountability at the grassroots level—specifically, how power and legitimacy are negotiated in the day-to-day practices of village governments in the context of developing countries—rather than merely focusing on reporting systems. This study also broadens the analysis of accountability by incorporating its social and political dimensions. Furthermore, the study provides a basis for examining how formal and informal rationalities shape governance practices at the village level.

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Method

This study employs a qualitative multiple-case study approach to explore how symbolic accountability undermines corruption control in village financial management (Yin, 2015). These case studies provide a deeper understanding of the dynamics of village financial management in daily practice, particularly in the context of the tension between formal accountability mechanisms and informal practices in the era of fiscal decentralization. The villages were selected purposively to represent variations in geographical conditions, institutional capacity, and access to digital infrastructure (see Table 1), resulting in the selection of Sangira Village, Panjoka Village, and Sulewana Village in Poso Regency, Central Sulawesi. This variation allows for a comparative analysis of the implementation of uniform national policies in diverse local contexts.

Table 1. Demographic and Geographic Conditions of the Observed Villages

Village	Population Density (per km²)	Geographic Condition	Distance to District and Regency Capital	Accessibility
Sangira	28	Mountains/Hills	4km – 40km	Paved-Asphalt Road; PLN Electricity
Panjoka	4	Mountains/Hills	25km – 63km	Paved Road; PLN Electricity
Sulewana	117	Mountains/Hills	3km – 48km	Asphalt Road; PLN Electricity

Source: Authors' compilation based on BPS data (2025).

Table 1 shows the three villages that are the focus of this study—Sangira, Panjoka, and Sulewana—and presents a picture of the geographic diversity and institutional capacity that reflects the complexity of implementing accountability in village financial management. The village of Sangira is relatively close to the administrative center, but still faces challenges related to electrification and road infrastructure in some areas. Meanwhile, Sulewana Village has good road access and electricity despite being located in a hilly area. Finally, Panjoka Village serves as an extreme example of geographic isolation, with very low population density and limited road and electricity infrastructure. These disparities exacerbate the accountability crisis because uniform state requirements are imposed without sufficient regard for local readiness and context (Odilla, 2023; Seiam & Salman, 2024; Tanima et al., 2024).

Table 2. Key Research Informants Interviewed

Occupation	Major Role	Total	Village
Village head	Budget authority and decision maker	3 people	Sangira, Panjoka, and Sulewana
Village secretary	Responsible for financial administration	2 people	Sangira and Panjoka
Head of administration and general	Administrative compilation	2 people	Sangira and Panjoka.
Head of planning	Budget and activity planner	2 people	Sangira and Panjoka
Head of finance	Cash and financial management	2 people	Sangira and Panjoka
Head of government	Legal and regulatory affairs	1 person	Sangira
Head of service	Public service administration	1 Person	Panjoka
Community leaders	Represent citizens and oversee village practices	3 people	Sangira, Panjoka, and Sulewana
	Total	16 informants	

Data were collected through two main procedures during fieldwork conducted between April and September 2024, after obtaining institutional permission and access from relevant village authorities. First, we collected publicly available online archival data related to village financial management, such as village financial management regulations, village performance reports, and mainstream news articles covering village financial management. Second, field data collected in the study villages through in-depth interviews with stakeholders and direct observation of how village actors practiced financial management accountability. These field observations were supplemented by collecting or copying relevant village documents, such as financial reports,

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village asset inventories, and village performance reports. In-depth interviews were conducted with 16 key informants, including village officials and community leaders, as detailed in Table 2. The interviews lasted between 30 and 120 minutes.

The analysis was conducted using a thematic approach to explore patterns of accountability symbolism that intersect with local resistance, as well as the relationship between formal systems and informal practices in village financial reporting. The data analysis procedure involved four stages that allowed for in-depth and comprehensive exploration of themes (Yin, 2015), beginning with the creation of a database as the compiling stage, followed by the coding of data during the disassembling stage. Finally, the themes were summarized into propositions that supported the theorisation of the findings.

This study aims to address questions focused on two key issues related to accountability and the crisis in corruption control, as revealed by the data, namely: (1) the fragmentation of coordination and performativity in financial management, and (2) administrative formalism related to corruption. Thus, the research questions are: (1) Why is accountability often used as a tool to meet administrative requirements or serve political interests, rather than as a means of ensuring transparency and combating corruption?; (2) How is accountability put into practice, and how do village officials and community members respond to reporting and audit systems perceived as misaligned with village realities and public trust?

This study employed triangulation to enhance the trustworthiness of the research findings. Triangulation was applied to data obtained from village archives, local media reports, and direct observations of administrative processes and interactions among actors at the village office. Reflective notes were compiled throughout the research process to assess the researcher's position and potential biases. Data validation was conducted selectively through reconfirmation with several informants through member checking. In short, trustworthiness was strengthened through source triangulation, peer discussion, reflective notes, and confirmation of findings with key informants.

Results and Discussion

First, the findings describe the state of accountability in village financial management in Indonesia based on publicly available data. These findings indicate overlapping regulations across ministries, symbolic reporting, and weak oversight. Second, the thematic analysis reveals that administrative audits, coupled with the exclusion of residents from oversight, give rise to symbolic accountability practices. Rather than serving as a tool for control, accountability has instead transformed into a tool for the reproduction of power. Two main themes are discussed: (1) Accountability as a political commodity, in which reporting serves as a tool for both political protection and attack; and (2) Audit practices that undermine public trust.

These findings suggest that the failure of the village control system is not merely a technical issue, but rather a failure to understand the social and political dynamics involved in accountability practices.

The Paradox of Accountability in Village Financial Management Reform

Reforms to village financial management in Indonesia have been aimed at strengthening accountability and promoting transparency in the use of public funds. In practice, however, these reforms often stop at procedural updates without addressing the substantive and structural factors that enable corruption. Village financial management is further complicated by the involvement of multiple agencies in improving public accountability without adequate coordination (see Table 3). As a result, there is policy overlap and increasing complexity in village financial management accountability, leading villages to prioritize safer administrative and procedural goals rather than achieving the more complex goal of true accountability.

Table 3 illustrates the contradiction between the community-based nature of villages and their fiscal decentralization authority, on the one hand, and the top-down, coercive nature of ministerial policies—with their conflicting complexities—on the other. Although village financial reports consist only of budget execution and notes on such execution, along with information on the

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implementation of programs and activities (Ministry of Home Affairs Regulation No. 20/2018), they become complex due to the multitude of overlapping regulations that fail to account for the conditions and capabilities of the village. The findings of this study underscore that reforms aimed at improving accountability in village financial management must take into account the social, cultural, and political conditions that shape the logic of fund management in villages. Thoa & Nhi (2022) and Abdul-Baki et al. (2023) emphasize the importance of institutional flexibility in accommodating the real needs of the community without compromising the principle of accountability.

Table 3. Regulatory Complexity in Village Financial Accountability

Regulation	Focus of Reporting Mechanism
Ministry of Home Affairs Regulation No. 20/2018	Formal finance-based village reporting
Ministry of Villages Regulation No. 7/2023	Reporting aligned with the Village SDGs indicators
Ministry of Finance Regulation No. 145/2023	Output-based reporting and target achievement indicators, which also serve as formal requirements for the disbursement of village funds in the next period.

A one-size-fits-all approach to reporting systems is not only ineffective but also dangerous because it encourages manipulative practices (Odilla, 2023). Instead of strengthening controls, such systems create space for deviations that are legitimized by administrative compliance (Adam & Fazekas, 2021; Prado et al., 2024). Therefore, reforms must be directed toward creating a space for dialogue between the central government, local governments, village governments, and village communities to redesign more adaptive forms of accountability. This space enables reporting practices that are not only procedurally correct but also socially meaningful.

The findings of this study emphasize the implementation of substantive accountability in village financial management, particularly with regard to the systematic assessment of village financial governance, including timeliness, planning alignment, and public participation. The findings of this study indicate that these indicators are largely implemented only for administrative purposes and have never been substantively evaluated, either by the APIP or by the relevant ministries, so their impact on corruption control has not yet been empirically measured (Lassou, Hopper, & Ntim, 2021; Tanima et al., 2024). In practice, the timeliness and alignment between the Village Budget (APBDesa) and the Village Medium-Term Development Plan (RPJMDes) are often overlooked in the pursuit of meeting fund disbursement requirements, while participatory processes are carried out merely as a formality (Fox, 2007; Spanò et al., 2022). Therefore, a comprehensive evaluation of the effectiveness of accountability mechanisms and their direct correlation with corruption control is urgently needed to ensure that village financial management truly promotes substantive accountability, rather than merely an illusion of administrative integrity (Prado et al., 2024; Valsangiacomo, 2024).

The gap between formal reforms and the actual social capacity of rural communities has made accountability practices inaccessible and exclusive. This reflects a growing reliance on external facilitators to assist village officials in managing resources and finances. As stated by the Head of the Center for Community Empowerment Development at the Ministry of Villages (Kemendes-PDTT):

> "Village fund facilitators play a crucial role in ensuring that village fund utilization targets are met through guidance, monitoring, and oversight of the use of village funds." (Head of the Center for Community Empowerment Development, Ministry of Villages, Development of Disadvantaged Regions, and Transmigration)

This statement is in accordance with Ministry of Villages, Disadvantaged Regions, and Transmigration Regulation No. 18 of 2019, which states:

> "Village facilitators aim to enhance the capacity, effectiveness, and accountability of village administration and village development".

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Under these circumstances, the government is focusing more on enhancing the capabilities of village facilitators than those of village officials. This is in line with a statement from the Head of the Center for Community Empowerment Development at the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration,

> "We continue to consolidate efforts in various regions to build the capacity of village fund facilitators".

The wider accountability literature suggests that top-down policies that disregard village capacity and community participation can produce reporting processes that exclude program implementers, budget managers, and citizens from meaningful accountability. Without such a transformation, accountability will remain a political commodity traded within a corrupt system. This study shows that a top-down approach—which focuses on digital tools and administrative audits—is insufficient to reduce irregularities in budgeting. Reforms aimed at long-term goals must focus on creating a democratic space that empowers citizens to become active participants in the accountability process. Conversely, this study shows that most administrative reforms to date have failed to address the root causes of corruption at the village level. The failure of structural accountability at the village level underscores the importance of an analytical framework that explains the relationship between power, discretion, and weak institutional oversight.

In summary, Klitgaard (2019) classical theory posits that accountability is a reliable tool for combating corruption by tightening controls over the monopoly of power and discretion. In the context of village financial management, this theory is highly relevant because it demonstrates that without strong accountability, the combination of local authority and discretion in decision-making actually creates opportunities for corrupt behavior. The results of this study show that reforms emphasizing technical systems such as digitization, without strengthening substantive accountability capacity, actually increase the likelihood of irregularities. Complex reporting systems and token audits may fail to reduce corruption and can instead legitimise misconduct through administrative compliance. Therefore, reforms to village financial management need to be reevaluated with an emphasis on strengthening public accountability that is values-based, participatory, and context-sensitive. Only in this way will enhancing substantive accountability reduce corruption by more strictly controlling monopolies and ensuring that discretion is exercised responsibly.

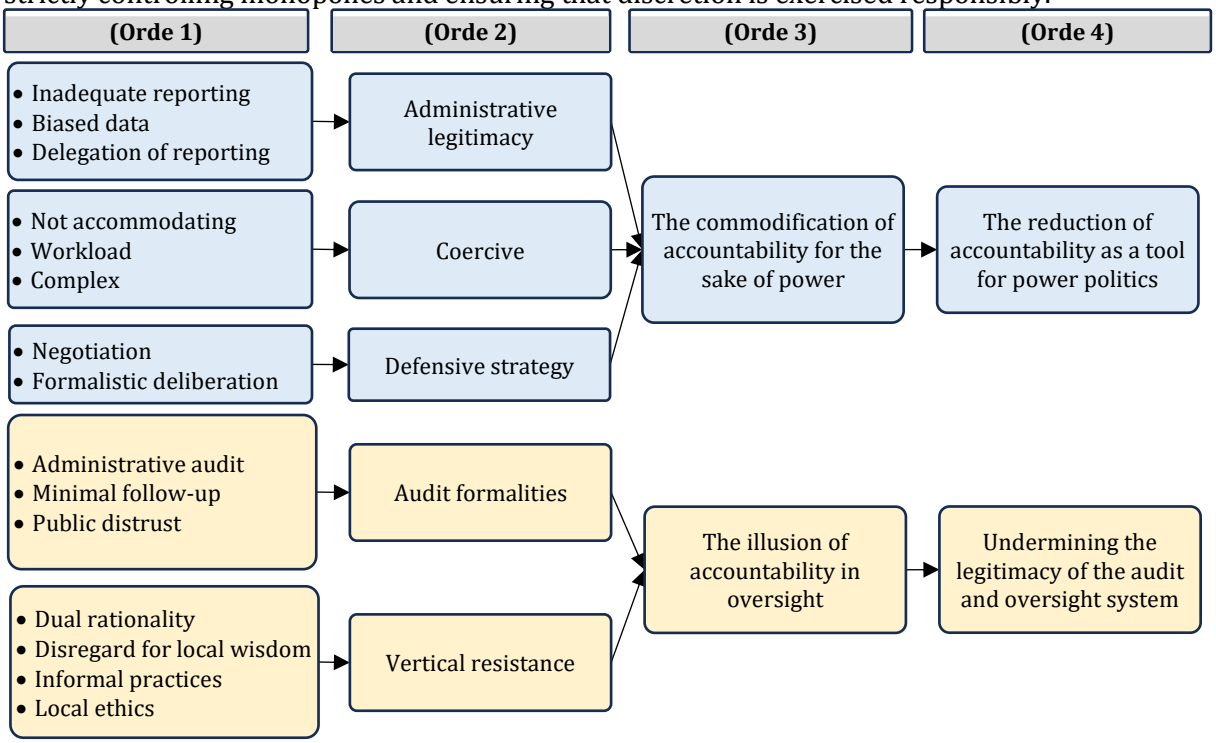


Figure 1. Results of the Structured Thematic Analysis

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Next, the results of the thematic analysis are presented in Figure 1, which illustrates four levels of analysis leading to the conclusions. The analysis reveals two thematic conclusions focusing on accountability issues that lie at the root of the crisis in corruption management: the reduction of accountability to a tool for power transactions, and the delegitimization of audit and oversight systems.

Accountability as a Political Commodity

The findings show that village financial reporting practices often serve administrative legitimacy and political protection rather than substantive accountability. Interviews with village heads and their staff revealed that financial reports are often prepared not as a form of public accountability, but to meet procedural requirements and avoid sanctions. The report is used as a tool to expedite the disbursement of funds or to defuse political accusations, not to ensure substantive accountability. The results of the interview with the Village Head of Sangira confirm that:

> "We're exhausted from responding to summonses from prosecutors and the police due to corruption allegations filed by other parties running in the election... Even though the allegations ultimately proved unfounded, it drained our energy, and it was embarrassing to be seen and heard by the public while dealing with that case." (Village Head of Sangira).

On the other hand, the preparation of financial reports is not based on a substantive budget management process, but rather on meeting the formal requirements for the disbursement of the next phase of funds:

> "...to be sure, we are preparing the report so that it can be used for the next disbursement of funds." (Head of the Sangira Village Administration Section).

In this context, accountability has been commodified, such that reporting is no longer aimed at social control but has become a transaction between village governments and oversight institutions. The validity of documents is prioritized over substance (della Porta & Vannucci, 2012; Spanò et al., 2022; Tanima et al., 2024). Audits focus on the completeness of files, not the impact of policies. Residents are not involved in evaluations, and village deliberations have turned into a formality controlled by the local elite. This is consistent with critiques of vertical accountability systems, which tend to perpetuate power structures and neglect the empowerment of local communities (Fox, 2007; Valsangiacomo, 2024). The village head of Sulewana confirmed that their interactions with auditors focused on reviewing procedures and documents, rather than evaluating the impact of policies:

> "We were summoned to the regency... to verify whether financial management complies with procedures and is in line with governance regulations." (Head of Sulewana Village)

This narrative reveals a strong focus on administrative compliance rather than on the effectiveness and integrity of public budget implementation (Agostino et al., 2022). Furthermore, community leaders in Sulewana Village have criticized the structural transformation of the village that was imposed from above:

> "The meaning of a village has shifted to administrative matters... decisions imposed by the central government without regard for the cultural and traditional values of the village..." (Community Leader of Sulewana Village).

This critique asserts that accountability has been implemented as a symbolic mechanism that excludes citizen participation and obscures the meaning of social justice in financial management. Village officials also strategically prepare reports to meet auditors' expectations, without community involvement in the planning or evaluation process (Lassou, Hopper, & Soobaroyen, 2021; Prado et al., 2024). When a monitoring system merely reviews documents and is unable to verify substantive accuracy, the audit becomes a bureaucratic ritual that actually serves to protect the status quo (Kontogeorga & Papapanagiotou, 2023).

This situation is exacerbated by limited auditor independence and weak capacity for value-based or risk-based audits. Audits will merely serve as tools for political negotiation and institu-

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tional protection unless the values of integrity and a culture of accountability are instilled to capture the social dynamics of accountability. Village deliberative forums have also lost their substance. The agenda is set by the elite, and residents' participation is merely procedural. Interviews with the village heads of Sangira and Panjoka revealed:

> "We listen to feedback from community leaders or messages from them, especially when time is of the essence. The hamlet head usually serves as the community's representative." (Village Head of Sangira)

> "Usually, the opinions of community leaders are not challenged by the community, so we seek their input when planning programs and activities. They (the village elite) have become representatives of the villagers because they are also members of the Village Consultative Body." (Head of Panjoka Village)

This dual rationality—adherence to formal standards and informal elite negotiations—marginalizes the Village Consultative Body and community leaders, transforming them into symbolic figures rather than active overseers (Fox, 2007; Prasojo & Holidin, 2018; Troisi & Alfano, 2023). As a result, the space for public deliberation has weakened. Citizens remain passive while the elite dominate budget allocation. Reports that appear comprehensive often conceal irregularities, creating an illusion of accountability that runs counter to participatory governance. As stated by the Village Head of Sangira:

> "This is an administrative requirement to ensure we are 'in the clear' during inspections." (Village Head of Sangira)

An interview with the Head of Finance for Sangira Village corroborated that statement by noting that:

> "We need to prepare the documents for the audit, especially those that comply with regulations, because the more complete the documents are, the smoother the audit will go. Regardless of the actual situation, it is still difficult for us to report accurately because the reports are complex, especially when they are linked to village head or regent elections." (Finance Officer of Sangira Village)

The statement reveals that reporting mechanisms often serve as a defense against oversight and investigation rather than focusing on public accountability. In the absence of substantial verification, digital systems and administrative audits may strengthen the appearance of accountability while obscuring implementation realities, in line with the thinking of Adam & Fazekas (2021); Argento et al. (2025). Discussions in procedural activities are often overlooked in favor of implicit approval from dominant actors, indicating a shift from deliberative accountability to symbolic accountability (Troisi & Alfano, 2023). Adler et al. (2021); and della Porta & Vannucci (2012) explain that political corruption often involves the abuse of power and discretionary authority for private or political gain; in this context, they note that accountability serves merely as a formal defense to avoid sanctions and is not intended to ensure public oversight.

Reporting reforms need to shift from a technocratic approach to a relational approach that prioritizes citizen engagement throughout the entire budget cycle (Abdul-Baki et al., 2023; Tanima et al., 2024; Valsangiacomo, 2024). Audit and deliberative mechanisms need to be redesigned to accommodate local values and strengthen community control. Without these changes, accountability will continue to be traded as a tool of power, rather than as an ethical principle in public governance (Argento et al., 2025; della Porta & Vannucci, 2012; Parra-Domínguez et al., 2025).

The Delegitimization of Audits and Oversight Systems

Public audits of village financial management should ideally serve as a tool for correcting and safeguarding the use of public funds. In practice, however, audits often devolve into mere administrative formalities. Village heads and their staff focus on compiling reports that look "neat" to avoid sanctions or reprimands, rather than to drive substantive improvements. This creates the perception that audits are merely a symbol of accountability that do not address the essence of governance. The Secretary of Panjoka Village stated,

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> "If the report isn't in order, people will think we're corrupt. So it's better to fill out everything—that's just how the formal process works."

Rather than strengthening accountability, audits tend to reinforce existing power structures. Audits place greater emphasis on the completeness of documentation than on evaluating program impact. This practice results in symbolic accountability that masks potential irregularities. Grossi et al. (2023) refer to this trend as "auditification"—that is, a situation in which audits become an administrative routine that avoids challenging those in power. In this context, auditing loses its function as a social control mechanism and becomes an instrument for safeguarding power. Citizens also lose trust in oversight institutions because they do not see tangible results from the audit process. Cordery and Hay (2024) explain the limited scope for social reflection in public sector auditing practices, which are overly focused on document compliance.

Citizen participation in the audit process remains very limited. The Village Consultative Body (BPD) does not function optimally as a watchdog, as its members are often part of the village head's network of loyalists. Rather than serving as a check on power, they actually reinforce the dominance of the village elite. This weakens horizontal oversight and widens the gap between citizens and the governance system. This finding is consistent with the results of an interview with the Village Head of Panjoka, who stated that:

> "Our friends on the BPD [Village Consultative Body] are part of our team in building the village together. They were the ones who encouraged me to become village head, so there's no issue. We certainly consult with them or hold discussions when drafting programs, and they're also aware when we submit reports." (Village Head of Panjoka)

That view was echoed by the Village Head of Sangira, who stated that:

> "We select community members to serve in village institutions who share our vision for village development. I've seen this firsthand in my previous village. Community members with their own political agendas will look for faults to report to law enforcement, so it's better to choose those who are aligned with our development goals, ensuring that oversight aligns with our collective progress." (Village Head of Sangira)

This indicates that policies implemented in village financial management do not always have a direct and tangible impact on financial management accountability. In other words, there is a dual rationality, as assumed in change theory, which states that policy implementation should be able to alter activities that will produce long-term results and impacts on village financial management. However, in reality, this study found that financial management activities are limited to fulfilling formal administrative obligations, as are institutional functions, such as those of the Village Consultative Body (BPD), which merely fulfills the organizational structure but has not yet demonstrated the substance of its function as a supervisory body, thereby creating a perception that undermines the credibility of village financial management oversight.

Furthermore, village audits focus on document consistency and procedural compliance, neglecting the evaluation of public service quality and social outcomes. An illustrative comparison with audit challenges in other developing-country contexts highlights similar issues of procedural compliance, weak citizen involvement, and limited follow-up (Table 4). Kontogeorga and Papapanagiotou (2023) criticise compliance-based audits for neglecting value-based accountability. Lassou, Hopper, & Ntim (2021) link this to a mismatch between formal oversight mechanisms and community aspirations—a pattern also evident in Indonesia, where audit reports often possess legal validity but lack transformative substance.

Audits that fail to address moral values, social justice, and citizens' aspirations will only perpetuate symbolic accountability. In the village context, where social relations are informal and trust-based, audits should not merely assess administrative compliance but also ensure the relevance of public policies. Audit system reforms must focus on creating participatory evaluation mechanisms that facilitate dialogue among auditors, village governments, and residents (Abdul-Baki et al., 2023; Tanima et al., 2024). As suggested by Argento et al. (2025), the value of audits must be redefined not merely as a retrospective process, but also as a space for social learning.

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Otherwise, audits will merely become a legalistic reproduction of power that perpetuates inequality. Therefore, audits in villages need to be designed as dialogic and collaborative forums that connect the government as a whole (central, regional, and village) with its citizens in the spirit of substantive accountability. If audits become a symbolic tool imposed from above, then certain forms of resistance emerge from below, as demonstrated in the following local resistance.

Table 4. Comparison of Audit Practices in Developing Countries

Aspects	Indonesia	Bangladesh	Ghana	Reform Recommendations
Audit Focus	Administrative Documentation (SISKEUDES)	Compliance Audit, Minimal Social Outcomes	Administrative and Financial	Focus on Substance and Impact Evaluation
Accountability Orientation	Vertical, Procedural	Vertical and Donor-driven	Formalistic, Elite Control	Combine Vertical – Horizontal Accountability
Community Involvement	Low, Symbolic Participation	Low, Reliance on NGO's	Moderation Through Social Audit	Encourage Active Engagement of Local Citizens
Effectiveness of Follow-Up	Weak, Minimal Sanctions and Remedies	Inconsistent, Often Delayed	Moderate, Subject to Political Pressure	Strengthening Sanction and Remedy Mechanisms
Technology and Digitization	Moderate, Predominantly top-down	Limited, not Community-Based yet	Minimal Digitization, Document-Based	Build Participatory and Transparent E-Audit
Public Perception	Skeptical, Audit is Considered a Formality	Lack of Trust in Government Auditors	Tend to be Cynical, Passive	Educate the Public and Build Trust
Common Challenges	Inequality in Human Resources and Infrastructure	Fragmentation of Monitoring Institutions	Low Auditor Capacity	Cross-Agency Coordination and Mentoring

Political factors in determining the direction of village audits are evident in the results of interviews and field observations. In some cases, village officials and members of internal oversight bodies (such as the BPD) have close personal and political ties, resulting in oversight that is passive and avoids potential conflicts (Prasojo & Holidin, 2018). Oversight by supervisory and vertical accountability agencies, including local inspectorates/APIP and BPKP, tends to emphasise compliance with reporting formats rather than the substantive validity of on-the-ground activities. This reinforces the tendency to manipulate documents in order to avoid administrative and legal sanctions (Adam & Fazekas, 2021; Lassou, Hopper, & Ntim, 2021). Audits are perceived more as a repressive mechanism than as a means of achieving substantive accountability. Furthermore, oversight that focuses primarily on administrative compliance tends to make village officials more defensive rather than encouraging changes in governance.

The long-term consequence of the dominance of audit formalities is the strengthening of a false sense of legality in village financial reporting practices. Financial reports that are hastily prepared, copied from the previous year, or submitted to external parties without the involvement of program implementers have become common practice (Agostino et al., 2022; Spanò et al., 2022). This situation undermines the integrity of reporting and obscures accountability for budget management. This is exacerbated by a lack of capacity and incentives to conduct substantive audits, with the result that the oversight system becomes a tool for procedural justification of practices that are, in fact, deviant (Kontogeorga & Papapanagiotou, 2023; Liu & Lin, 2012). This kind of oversight fails to capture local complexities and actually deepens the accountability crisis. The lack of substantive verification creates an opening for corruption that is legitimized through reports that appear to be "in order".

Alternatives to procedural auditing practices have been developed in a number of developing countries. These practices encourage active community participation when people are given the opportunity to take part in the audit process—whether through village deliberative forums or directly in the preparation of reports—thereby significantly enhancing the effectiveness of controls

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in combating corruption. These findings are consistent with the research by Abdul-Baki et al. (2023) and the basic assumptions of change theory, which posits a causal relationship between actions and the outcomes expected to result from those initial actions. Community-based audit mechanisms not only strengthen social legitimacy but also enhance citizens' confidence in accurately assessing public governance; consequently, public participation in exerting moral and social pressure on corrupt actors creates openings in the process of administrative fraud.

A comprehensive overhaul of the public audit system at the village level is needed to restore the audit function as a corrective mechanism. Audits should focus on evaluating the social impact and effectiveness of policies, rather than merely procedural compliance. The design of the reporting system must also take into account accessibility and citizen participation. Without these changes, audits will merely perpetuate symbolic accountability, which deepens the crisis of trust and exacerbates inequalities in public governance.

Local Resistance and Dual Rationality

Beyond these symbolic accountability mechanisms, this study also found that behind these symbolic accountability practices lies a form of local resistance that is implicit yet systematic. Some village officials openly admit that reporting is done merely to fulfill a formal obligation, without any belief in the substantive value of accountability itself. This reflects a dissonance between administrative compliance and moral awareness regarding the management of public funds (Lassou, Hopper, & Soobaroyen, 2021; Tanima et al., 2024). In many cases, this resistance manifests itself in the form of non-compliance with digital reporting systems or delays in data entry, which are viewed as acts of defiance against audit systems perceived as unfair and out of touch with local realities (Abdul-Baki et al., 2023; Agostino et al., 2022). As noted by Lassou, Hopper, & Ntim (2021), this phenomenon can be interpreted as a form of "resisting accountability"—that is, a strategy employed by local actors to negotiate power in the face of exogenous systemic pressures.

Apart from technical challenges, this study found that village organizational structures tend to be fragmented. Budget planning, implementation, and reporting are handled by separate units with minimal coordination. Interviews in Sangira Village revealed that information sharing across sectors is limited, resulting in financial reports that do not reflect actual activities. Village officials also cited two rationales for responding to demands from higher authorities. On the one hand, they comply with regulations and prepare administrative reports. On the other hand, they have maintained informal practices that are more in line with local social norms. As explained by the Village Head of Panjoka:

> "Not all requirements comply with the regulations, but the village head has already communicated with our residents in each village to make adjustments. For example, the regulation's price standard uses prices in Poso, which are twice as high as the prices here. So, we need to be smart about managing this and not violate the rules."

This is consistent with the findings of Liu & Lin (2012) and Tawiah (2023), who noted that vertical pressure without an understanding of the local context leads to symbolic adaptation strategies. In this context, accountability serves as a tool for compromise rather than a vehicle for citizen empowerment. When local bureaucracies survive solely by meeting formalistic requirements, the line between compliance, violation, and innovation becomes blurred. Thus, dual rationality is a form of bureaucratic survival in the face of inflexible procedural pressures.

Resistance is also evident in the form of budget allocations that do not align with the village budget plan (APBDes) but hold significant social value for the community. Some village heads admit that they prefer to use the funds for urgent needs such as road repairs or social assistance, even though these activities are not included in the official plan. This was revealed in an interview with the Head of Administration of Sangira Village:

> "We don't know whether the activities we're carrying out are going according to plan or not, because we're not the ones in charge of planning. The most important thing is that we serve and build for the benefit of the community." (Administrative Officer of Sangira Village)

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In fact, the Finance Officer of Sulewana Village revealed that the actual use of the village budget may be hidden behind the facade of good administration:

> "The village's existing assets already meet the community's needs, while planning is a formal procedure for carrying out activities. We don't pay much attention to planning because it's bound to change at any time anyway." (Finance Officer, Sulewana Village)

These accounts highlight two modes of governance: procedural compliance to avoid sanctions and informal responses to community needs. This duality represents an alternative ethical logic outside the formal system, consistent with Adler et al. (2021) and Thoa & Nhi (2022). Here, administrative violations are not merely breaches of rules, but efforts to maintain the legitimacy of the village government in the eyes of residents.

The result of this dual rationality is the emergence of a "gray area" in financial practices. Reports may appear compliant, while the actual use of funds lacks accountability. Defensive reporting creates the illusion of compliance, while meaningful social actions remain undocumented and vulnerable to allegations of impropriety. Therefore, reforms must target not only procedures but also the political and social dynamics that shape local governance. Accountability systems must shift toward a dialogic and collaborative model that reflects local realities and facilitates participatory anti-corruption efforts (Lassou, Hopper, & Soobaroyen, 2021; Liu & Lin, 2012). In this context, resistance is not merely a bureaucratic obstacle but a catalyst for more democratic and meaningful governance. As emphasized by Tanima et al. (2024), true accountability requires treating citizens as active agents—not passive recipients—in the governance process.

This study reveals that the practice of village financial accountability in Indonesia is still dominated by administrative formalities rather than substantive participation. Accountability has been commodified, with reporting serving as a political tool to gain legitimacy or avoid sanctions, rather than as a means of social control. Furthermore, village audits—which are intended to serve as a corrective mechanism—actually reinforce the legitimacy of the status quo due to a lack of substantive evaluation and community participation. This finding underscores that strengthening village oversight requires structural, dialogic, and contextual changes, not merely procedural ones.

The findings indicate that improved accountability cannot be achieved merely through fragmented policies aimed at strengthening anti-corruption measures at the village level. The findings of this study recommend that accountability reforms should focus on two main strategies: (1) promoting institutional transformation grounded in public values and ethics, and strengthening the capacity and independence of community-based local audit institutions so that they possess substantive corrective power; and (2) creating deliberative spaces that enable citizens to actively participate in the planning, implementation, and evaluation of village finances. The central government is advised to develop reporting policies that are more flexible and responsive to the social conditions of villages, and to make accountability a part of public education. Through this approach, public trust can be built and systemic corruption at the grassroots level can be sustainably curbed.

Conclusion

This study reveals a crisis of accountability in village financial management, manifested in symbolic reporting, the commodification of accountability, the weak corrective function of audits, and local resistance shaped by dual rationality. Governance practices designed to support village financial accountability and prevent corruption are instead distorted by symbolic accountability. Consequently, village accountability is reduced to bureaucratic formality exchanged for vertical legitimacy and protection from audit or law-enforcement risks.

Financial reporting, which should be a manifestation of public accountability, has turned into a symbolic form of accountability aimed at maintaining a reputation for sound financial management. Audits conducted by vertical actors rarely address the substance of program implementation and do not involve the public in a participatory manner. When reporting and auditing focus solely on administrative aspects, the space for social and political correction is closed off. In this context, public trust in oversight institutions has eroded significantly, and citizen participation becomes largely performative. These findings demonstrate that without institutional reconstruction

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grounded in values and local contexts, governance reforms will continue to perpetuate corruption in a form that is hidden yet administratively legitimate.

This study contributes to micro-level governance and public-sector accountability literature. By demonstrating that accountability is neither neutral nor universal, this study reinforces the argument that financial reporting, auditing, and evaluation are structural arenas that perpetuate symbolic accountability. This study also questions the efficacy of a "one-size-fits-all" approach to accountability reform at the village level, while emphasizing the importance of participatory and deliberative approaches to building accountability that is context-specific and equitable. In practical terms, these findings underscore the need for three main pillars of reform: (1) institutional transformation grounded in ethics and social values, (2) strengthening independent and context-specific community-based audit systems, and (3) establishing deliberative spaces that give village residents a voice as subjects, not objects of accountability.

This study is limited by its geographical scope, which covers only one district, and by the absence of explicit perspectives from external actors such as inspectorates, prosecutors, and non-governmental oversight agencies. Furthermore, the limited use of audio recordings may have reduced the depth of interview documentation and the capture of important nuances in informants' narratives. Future research should adopt a comparative approach across regions with varying village typologies and employ ethical but more precise data-recording methods. The involvement of credible local gatekeepers may also enhance informants' openness and enrich the quality of qualitative exploration.

The findings of this study indicate that anti-corruption efforts at the village level will only be meaningful if accountability is implemented in a context-sensitive and participatory manner, and is accompanied by a critical awareness of local social dynamics. Future longitudinal and multi-level governance research is needed to assess the long-term effects of accountability reforms on corruption practices and to examine whether digital reporting strengthens substantive accountability or merely reproduces administrative compliance in digital form.

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Akuntabilitas simbolik dan krisis pengendalian korupsi dalam tata kelola desa

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Abstrak*:* Tata kelola keuangan desa yang rentan terhadap risiko kecurangan (fraud) menuntut implementasi akuntabilitas yang lebih substantif, lebih dari sekadar kepatuhan administratif. Studi ini bertujuan mengeksplorasi mengapa perilaku korupsi tetap bertahan dalam administrasi harian di tengah masifnya reformasi akuntabilitas keuangan desa. Menggunakan metode kualitatif dengan desain studi kasus berganda di tingkat desa di Kabupaten Poso, Sulawesi Tengah. Studi ini mengungkapkan bahwa regulasi penatausahaan dan mekanisme audit yang ada cenderung mendorong terciptanya akuntabilitas simbolis. Pelaporan keuangan, pengawasan, dan audit berbasis administratif sebagai kepatuhan yang lebih sering digunakan untuk mengamankan dana, mengurangi risiko temuan, dan mempertahankan legitimasi politik daripada memperkuat pengawasan publik. Di sisi lain, partisipasi warga terdegradasi menjadi sekadar formalitas karena adanya pembatasan pengawasan oleh prosedur dan regulasi yang kompleks. Akibatnya, laporan realisasi anggaran lebih berfungsi sebagai simbol akuntabilitas, sekadar pemenuhan kewajiban daripada sebagai instrumen pengendalian internal yang efektif dalam mencegah korupsi. Temuan ini semakin menegaskan bahwa tata kelola desa yang berkapasitas rendah akan rentan terhadap akuntabilitas simbolis. Oleh karena itu, diperlukan mekanisme partisipatif yang lebih kontekstual, inklusif, dan bermakna.
Kata Kunci: Akuntabilitas Simbolik; Tata kelola Keuangan Desa; Korupsi Desa; Studi Kasus Berganda; Pengendalian Internal.

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Pendahuluan

Korupsi di tingkat daerah tetap menjadi masalah serius dalam tata kelola pemerintahan di negara berkembang, termasuk Indonesia (Anggriani et al., 2024; Harun et al., 2021; Kamase et al., 2025). Salah satu sektor yang paling rentan terhadap praktik penyimpangan adalah pengelolaan keuangan desa (Hidajat, 2025; Putri et al., 2024). Desentralisasi fiskal yang menjadi mandat dari Undang-Undang No 6 tahun 2014 memberikan wewenang luas kepada pemerintah desa sekaligus kewajiban pemerintah pusat mengalokasikan dana besar, mencapai lebih dari Rp610 triliun tahun 2015–2024. Kewenangan yang luas dan jumlah anggaran yang besar tersebut seiring dengan tingkat kasus korupsi yang tinggi, yaitu 869 kasus korupsi periode 2016–2023 melibatkan kepala desa dan perangkatnya mencapai 1.253 pelaku (KPK, 2025). Fenomena tersebut mempertanyakan tingkat akuntabilitas dan perhatian terhadap korupsi yang rendah dalam pengelolaan keuangan desa (KPK, 2025).

Sesungguhnya, pencegahan korupsi telah diatribusi dalam UU 6/2014 yang mewajibkan pemerintah desa mengelola sumber daya keuangan desa secara akuntabel sekaligus mempublikasikannya ke masyarakat. Sebaliknya, realitas implementasi pengelolaan keuangan desa ini menunjukkan adanya distorsi, akuntabilitas sering kali direduksi menjadi sekadar pelaporan administratif yang tidak merefleksikan tanggung jawab publik secara substansial (Antlöv et al., 2016; Zakariya, 2020). Penelitian sebelumnya menunjukkan peningkatan akutanbilitas melalui penguatan kelembagaan (Permatasari et al., 2024; Tran et al., 2021a, 2021b) dan sistem politik demokratis (Ghazwani et al., 2024; Laebens & Lührmann, 2021) telah memperingatkan bahwa akuntabilitas ketika dimaknai secara sempit sebagai kelengkapan dokumen saja, maka ia rentan menjadi alat legitimasi politik dan perlindungan hukum. Lebih lanjut, akuntabilitas yang tidak dibarengi

dengan penguatan struktur etis dan partisipatif berisiko menjadi komoditas politik, di mana pelaporan dijalankan sekadar untuk memperoleh legitimasi birokrasi atau menghindari sanksi hukum, bukan sebagai bentuk kontrol substantif terhadap korupsi (Ghazwani et al., 2024; Laebens & Lührmann, 2021)..

Di era reformasi keuangan publik, pendekatan dialogik-kritis sebagaimana dikembangkan oleh Tanima et al. (2024) menjadi relevan, karena menempatkan akuntabilitas bukan hanya sebagai sistem teknokratik, melainkan sebagai arena kontestasi nilai, kuasa, dan kepentingan sosial yang turut dimediasi oleh aktor informal. Perspektif ini membantu menjelaskan mengapa mekanisme akuntabilitas mungkin gagal mengendalikan korupsi ketika mekanisme tersebut direduksi menjadi kepatuhan prosedural (Klitgaard, 2019). Studi Bauhr and Charron (2018) memperkuat hal ini dengan menunjukkan bahwa akuntabilitas prosedural yang bersifat simbolik gagal membendung korupsi sistemik ketika masyarakat tidak dilibatkan secara bermakna dalam proses pengawasan. Sayangnya, studi yang ada masih menekankan desain sistem pengawasan (Agostino et al., 2022; Spanò et al., 2022; Tanima et al., 2024) dan instrumen pelaporan instruments (Lassou, Hopper, & Ntim, 2021; Lassou, Hopper, & Soobaroyen, 2021; Troisi & Alfano, 2023), tanpa meneliti secara mendalam bagaimana akuntabilitas dipraktikkan dalam pengelolaan keuangan desa sehari-hari. Dalam konteks pengadaan darurat di negara maju sekalipun, seperti Inggris, akuntabilitas publik masih dapat dikompromikan oleh tekanan politik dan birokrasi (Sian & Smyth, 2022). Hal ini menunjukkan bahwa persoalan akuntabilitas bersifat lintas-wilayah dan memerlukan pendekatan kontekstual yang reflektif.

Studi ini membahas kesenjangan penelitian mengenai bagaimana akuntabilitas terdistorsi menjadi praktik simbolis dan menjadi kurang efektif dalam mengendalikan korupsi di desa (Agostino et al., 2022; Martin & Spano, 2015; Spanò et al., 2022; Tanima et al., 2024). Penelitian ini mengadopsi perspektif yang berbeda dari studi sebelumnya dalam meneliti akuntabilitas dalam pengelolaan keuangan desa, yang tidak hanya merupakan proses administratif tetapi juga komoditas politik di arena pengawasan dan audit, yang direduksi menjadi masalah reputasi pub-lik. Dalam perspektif teori perubahan yang diterapkan dalam penelitian ini memungkinkan untuk mengkaji secara komprehensif akuntabilitas sektor publik dan tata kelola desa, yang belum dibahas dalam penelitian sebelumnya.

Penelitian ini mengkaji akuntabilitas desa di wilayah Kabupaten Poso, Sulawesi Tengah, karena merepresentasikan kondisi desa yang kompleks dari aspek infrastruktur, kapabilitas kelembagaan, dan dominasi aktor informal yang kuat—konstelasi yang mencerminkan akar dari disfungsi sistem akuntabilitas di tingkat lokal (Abdul-Baki et al., 2023; Sofyani et al., 2022). Dalam wilayah-wilayah seperti ini, pelaporan keuangan desa tidak berperan sebagai alat kontrol sosial, tetapi menjadi komoditas politik untuk mendapatkan legitimasi dari otoritas vertikal (Lassou, Hopper, & Ntim, 2021; Troisi & Alfano, 2023). Hal ini menunjukkan akuntabilitas simbolis dalam pengelolaan dana publik desa, alih-alih menjadi wujud demokratisasi yang bermakna secara substantif bagi warga desa. Akuntabilitas simbolis terjadi ketika mekanisme akuntabilitas menunjukkan kepatuhan dan legitimasi administratif tanpa adanya pengawasan secara substantif. Dalam studi ini, hal itu tampak terlihat dengan catatan yang rapi, laporan yang lengkap, dan hasil audit yang diterima, dianggap sebagai tanda pengelolaan keuangan desa yang akuntabel. Dengan demikian, tujuan penelitian ini mengungkap tata cara akuntabilitas dikonstruksi dalam praktik pengelolaan keuangan desa secara harian. Studi ini menelaah kegagalan reformasi tata kelola keuangan desa, sekaligus menawarkan alternatif konseptual dan praktis untuk mereformasi sistem akuntabilitas desa agar lebih kontekstual dan partisipatif dengan pendekatan studi kasus di Kabupaten Poso. Dengan demikian, artikel ini membuka ruang diskusi lebih luas tentang reformasi tata kelola berbasis lokal dalam upaya pengendalian korupsi yang lebih berkelanjutan dan bermakna.

Penelitian ini penting karena menawarkan kontribusi ilmiah pada dua tingkat. Pertama, secara empiris, hasil penelitian ini memperkaya literatur tentang praktik tata kelola desa di wilayah marginal Indonesia yang masih minim dijelajahi. Kedua, secara konseptual, hasil penelitian ini memperluas pemahaman tentang akuntabilitas simbolis level terendah, yaitu bagaimana kekuasaan dan legitimasi dinegosiasikan dalam praktik sehari-hari di pemerintahan desa dalam konteks negara berkembang, bukan hanya sekedar sistem pelaporan. Penelitian ini juga memberikan analisis akuntabilitas yang lebih luas dengan menambahkan dimensi sosial dan politik. Lebih lanjut,

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penelitian ini dapat menjadi landasan untuk meneliti bagaimana rasionalitas formal dan informal membentuk praktik tata kelola di tingkat desa.

Metode

Penelitian ini menggunakan pendekatan studi kasus berganda kualitatif untuk mengeksplorasi bagaimana akuntabilitas simbolis melemahkan pengendalian korupsi dalam pengelolaan keuangan desa (Yin, 2015). Studi kasus tersebut lebih memungkinkan memahami secara mendalam dinamika tata kelola keuangan desa secara praktik harian, khususnya dalam konteks ketegangan antara mekanisme akuntabilitas formal dan praktik informal di era desentralisasi fiskal. Desa-desa tersebut dipilih secara purposif untuk merepresentasikan variasi kondisi geografis, kapasi-tas kelembagaan, serta akses terhadap infrastruktur digital (lihat Tabel 1), sehingga terpilih yaitu Desa Sangira, Desa Panjoka, dan Desa Sulewana di Kabupaten Poso, Sulawesi Tengah. Variasi ini memungkinkan penelusuran perbandingan terhadap implementasi kebijakan nasional yang seragam dalam konteks lokal yang bervariasi.

Tabel 1. Kondisi Demografi dan Geografi Desa Observasi

Desa	Kepadatan Penduduk (per km^2)	Kondisi Geografi	Jarak ke Kecamatan dan Ibu Kota Kabupaten	Keaksesan
Sangira	28	Pegunungan/ perbukitan	4km – 40km	Jalan Pengerasan; Listrik PLN
Panjoka	4	Pegunungan/ perbukitan	25km – 63km	Jalan Pengerasan; Listrik PLN
Sulewana	117	Pegunungan/ perbukitan	3km – 48km	Jalan Aspal/Beton; Listrik PLN

Sumber: Diolah dari data BPS (2025).

Tabel 1 menunjukkan tiga desa yang menjadi konsentrasi penelitian ini—Sangira, Panjoka, dan Sulewana—menyajikan potret keragaman geografis dan kapasitas kelembagaan yang mencerminkan kompleksitas penerapan akuntabilitas dalam pengelolaan keuangan desa. Desa Sangira memiliki jarak relatif dekat dari pusat pemerintahan, namun masih menghadapi kendala elektrifikasi dan infrastruktur jalan sebagian wilayah. Sementara itu, Desa Sulewana menunjukkan akses jalan dan listrik yang baik meskipun berada di wilayah perbukitan. Terakhir, Desa Panjoka menjadi contoh ekstrem dari isolasi geografis dengan kepadatan penduduk sangat rendah, jalan dan listrik yang terbatas. Kesenjangan ini memperburuk krisis akuntabilitas karena persyaratan yang seragam yang diberlakukan oleh negara tanpa mempertimbangkan kesiapan dan konteks lokal (Odilla, 2023; Seiam & Salman, 2024; Tanima et al., 2024).

Data dikumpulkan melalui dua prosedur utama selama kerja lapangan yang dilakukan selama bulan April dan September 2024, setelah memperoleh ijin dari pemerintah daerah setempat dan akses dari pihak yang berwenang di desa. Pertama, pengumpulan data arsip yang tersedia di internet secara publik terkait dengan pengelolaan keuangan desa, misalnya peraturan pengelolaan keuangan desa, laporan kinerja desa, dan berita pada arus utama yang menginformasikan pengelolaan keuangan desa. Kedua, data lapangan dikumpulkan dari desa-desa yang menjadi situs penelitian melalui wawancara mendalam dengan *stakeholder* dan pengamatan langsung bagaimana aktor-aktor desa mempraktikkan akuntabilitas pengelolaan keuangan desa. Observasi langsung tersebut dirangkai dengan mengambil atau mengopi arsip-dokumen desa yang relevan, seperti laporan keuangan, inventaris aset desa, dan laporan kinerja desa. Sementara, wawancara mendalam dilakukan terhadap 16 informan kunci yang terdiri dari aparatur desa yang secara detail disajikan pada Tabel 2). Wawancara mendalam dilakukan dengan 16 informan kunci, termasuk pejabat pemerintah desa dan tokoh masyarakat, seperti yang dirinci dalam Tabel 2. Wawancara dilakukan dalam rentang waktu 30 menit hingga 120 menit.

Teknik analisis dilakukan menggunakan pendekatan tematik untuk menggali pola-pola simbolisme akuntabilitas yang beririsan dengan resistensi lokal, serta keterkaitan antara sistem formal dan praktik informal dalam pelaporan keuangan desa. Prosedur analisis data tersebut melalui empat tahap yang memungkinkan eksplorasi tema secara mendalam dan komprehensif (Yin,

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2015), diawali dengan pembentukan data base sebagai tahap *compeiling*, selanjutnya menguraikan data secara kode pada tahap *disassembling*. Terakhir, tema-tema tersebut dirangkum menjadi proposisi yang mendukung teori dari temuan-temuan tersebut.

Tabel 2. Informan Kunci Penelitian yang Telah Diwawancarai

Jabatan	Fungsi Utama	Jumlah	Desa Asal
Kepala Desa	Penguasa anggaran dan pengambil keputusan	3 orang	Sangira, Panjoka, dan Sulewana
Sekretaris Desa	Penanggung jawab penatausahaan keuangan	2 orang	Sangira dan Panjoka
Kaur tata usaha dan umum	Pelaksana kegiatan dan penyusun administrasi	2 orang	Sangira dan Panjoka.
Kaur perencanaan	Penyusun rencana kegiatan dan anggaran	2 orang	Sangira dan Panjoka
Kaur Keuangan	Bendahara desa, pengelola kas	2 orang	Sangira dan Panjoka
Kasi pemerintahan	Pelaksana urusan administrasi dan hukum	1 orang	Sangira
Kasi pelayanan	Pelaksana kegiatan pelayanan publik desa	1 orang	Panjoka
Tokoh Masyarakat	Pengawas sosial dan representasi warga	3 orang	Sangira, Panjoka, dan Sulewana
	Total	16 informan	

Penelitian ini diarahkan untuk menjawab pertanyaan-pertanyaan yang fokus pada dua isu utama yang dikonstruksi dalam akuntabilitas dan krisis pengendalian korupsi dari data, meliputi: (1) fragmentasi koordinasi dan performativitas dalam manajemen keuangan, dan (2) formalisme administratif terkait korupsi. Dengan demikian, pertanyaan penelitian ini adalah: (1) Mengapa akuntabilitas sering digunakan lebih sebagai alat untuk memenuhi syarat administratif atau kepentingan politik, daripada sebagai sarana transparansi dan pengendalian korupsi?; (2) Bagaimana akuntabilitas dipraktikkan; dan bagaimana pejabat desa serta masyarakat menanggapi sistem pelaporan dan audit yang dianggap tidak sesuai dengan realitas desa dan kepercayaan publik?

Studi ini menggunakan triangulasi untuk meningkatkan keabsahan hasil penelitian. Penguatan triangulasi dilakukan terhadap data yang diperoleh dari dokumentasi arsip desa, pemberitaan media lokal, dan observasi langsung terhadap proses administrasi serta interaksi antar aktor di kantor desa. Catatan reflektif disusun selama proses penelitian untuk mengevaluasi posisi dan potensi bias peneliti. Validasi data dilakukan secara selektif melalui konfirmasi ulang dengan beberapa informan (*member checking*). Singkatnya, validitas data diperkuat melalui triangulasi sumber, diskusi rekan sejawat, catatan reflektif, dan konfirmasi temuan dengan informan kunci.

Hasil dan Pembahasan

Pertama, hasil penelitian ini menggambarkan kondisi akuntabilitas pengelolaan keuangan desa di Indonesia berdasarkan data yang tersedia untuk publik. Hasil penelitian ini menunjukkan terjadinya tumpang tindih regulasi antar kementerian, pelaporan simbolik, dan lemahnya pengawasan. Kedua, hasil analisis tematik menunjukkan audit yang bersifat administratif, serta eksklusi warga dalam pengawasan melahirkan praktik akuntabilitas yang bersifat simbolik. Bukannya menjadi alat kontrol, akuntabilitas justru bertransformasi menjadi alat reproduksi kekuasaan. Dua tema utama dibahas: (1) Akuntabilitas sebagai komoditas politik, yang mana pelaporan menjadi alat perlindungan dan serangan politik; dan (2) Simbolisme audit yang memperlemah kepercayaan publik.

Temuan ini menunjukkan bahwa kegagalan sistem kontrol desa bukan hanya soal teknis, melainkan kegagalan memahami relasi sosial dan politik dalam praktik akuntabilitas.

Paradoks Akuntabilitas Reformasi Pengelolaan Keuangan Desa

Reformasi pengelolaan keuangan desa di Indonesia bertujuan untuk memperkuat akuntabilitas dan meningkatkan transparansi dalam penggunaan dana publik. Namun dalam praktiknya, refor-

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masi ini seringkali hanya berhenti pada pembaruan prosedural tanpa mengatasi faktor substansial dan struktural yang memungkinkan terjadinya korupsi. Pengelolaan keuangan desa semakin rumit karena keterlibatan berbagai instansi dalam meningkatkan akuntabilitas publik tanpa koordinasi yang memadai (lihat Tabel 3). Akibatnya, terjadi tumpang-tindih kebijakan dan kompleksitas dalam akuntabilitas pengelolaan keuangan desa, yang menyebabkan desa-desa lebih memprioritaskan tujuan administratif dan prosedural yang lebih aman daripada mencapai tujuan yang substantif, yaitu akuntabilitas yang sejatinya.

Tabel 3. Kompleksitas Akuntabilitas Keuangan Desa

Aturan	Kompleksitas
Peraturan Menteri dalam Negeri 20/2018	Pelaporan berbasis keuangan formal desa
Peraturan Menteri Desa, Pembangunan Daerah Tertinggal dan Transmigrasi 7/2023	Pelaporan berbasis pemetaan kemajuan SDGs Desa.
Peraturan Menteri Keuangan 145/2023	Pelaporan berbasis output dan indikator capaian target, yang juga berfungsi sebagai persyaratan formal untuk pencairan dana desa pada periode berikutnya.

Tabel 3 menunjukkan kontradiksi sifat desa yang berbasis masyarakat dan memiliki kewenangan desentralisasi fiskal dengan kebijakan kementerian yang bersifat paksaan top-down dengan kompleksitas yang saling kontradiksi. Meskipun laporan keuangan desa hanya terdiri dari realisasi anggaran dan catatan atas realisasi tersebut, beserta informasi tetang implementasi program dan kegiatan (Permendagri 20/2018), namun menjadi kompleks karena banyaknya regulasi yang beririsan tanpa memperhatikan kondisi dan kapabilitas desa. Hasil penelitian ini mengingatkan bahwa reformasi akuntabilitas pengelolaan keuangan desa harus memperhatikan kondisi sosial, budaya, dan politik yang membentuk logika pengelolaan dana di desa. Thoa & Nhi (2022) dan Abdul-Baki et al. (2023) menekankan pentingnya fleksibilitas kelembagaan dalam mengakomodasi kebutuhan riil masyarakat tanpa mengorbankan prinsip akuntabilitas.

Pendekatan satu ukuran untuk semua (*one-size-fits-all*) dalam sistem pelaporan tidak hanya tidak efektif, tetapi juga berbahaya karena mendorong praktik manipulatif (Odilla, 2023). Alih-alih memperkuat kontrol, sistem tersebut membuka ruang bagi penyimpangan yang dilegitimasi oleh kepatuhan administratif (Adam & Fazekas, 2021; Prado et al., 2024). Oleh karena itu, reformasi perlu diarahkan pada penciptaan ruang dialogis antara pemerintah pusat, pemerintah daerah, pemerintah desa, dan masyarakat desa untuk menyusun ulang bentuk akuntabilitas yang lebih adaptif. Ruang ini memungkinkan praktik pelaporan yang tidak hanya benar secara prosedural, tetapi juga bermakna secara sosial.

Hasil penelitian ini menekankan implementasi akuntabilitas substansial pengelolaan keuangan desa, terutama dalam hal pengukuran sistematis terhadap tata kelola keuangan desa, meliputi ketepatan waktu, kesesuaian perencanaan, dan partisipasi publik. Temuan penelitian ini menunjukkan bahwa indikator-indikator tersebut sebagian besar hanya dijalankan secara administratif dan tidak pernah dievaluasi secara substansial, baik oleh APIP maupun oleh kementerian terkait, sehingga dampaknya terhadap pengendalian korupsi belum terukur secara empiris (Lassou, Hopper, & Ntim, 2021; Tanima et al., 2024). Di lapangan, ketepatan waktu dan kesesuaian antara APBDesa dan RPJMDes sering diabaikan demi pemenuhan syarat pencairan dana, sementara proses partisipatif justru dijalankan secara simbolik (Fox, 2007; Spanò et al., 2022). Dengan demikian, evaluasi menyeluruh atas efektivitas instrumen akuntabilitas dan korelasi langsungnya terhadap pengendalian korupsi sangat mendesak untuk dilakukan agar tata kelola keuangan desa benar-benar mendorong akuntabilitas substantif, bukan hanya ilusi integritas administratif (Prado et al., 2024; Valsangiacomo, 2024).

Kesenjangan antara reformasi formal dan kapasitas sosial aktual masyarakat pedesaan telah membuat praktik akuntabilitas menjadi tidak terjangkau dan eksklusif. Hal ini mencerminkan ketergantungan yang semakin besar pada fasilitator eksternal untuk membantu pejabat desa dalam mengelola sumber daya dan keuangan. Seperti yang diungkapkan oleh Kepala Pusat Pengembangan Pemberdayaan Masyarakat di Kementerian Desa (Kemendes-PDTT):

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"Pendamping dana desa memiliki peran penting dalam pencapaian target penggunaan dana desa melalui pendampingan, monitoring dan pengawasan penggunaan dana desa." (Kepala Pusat Pengembangan Pemberdayaan Masyarakat Kemendes-PDTT)

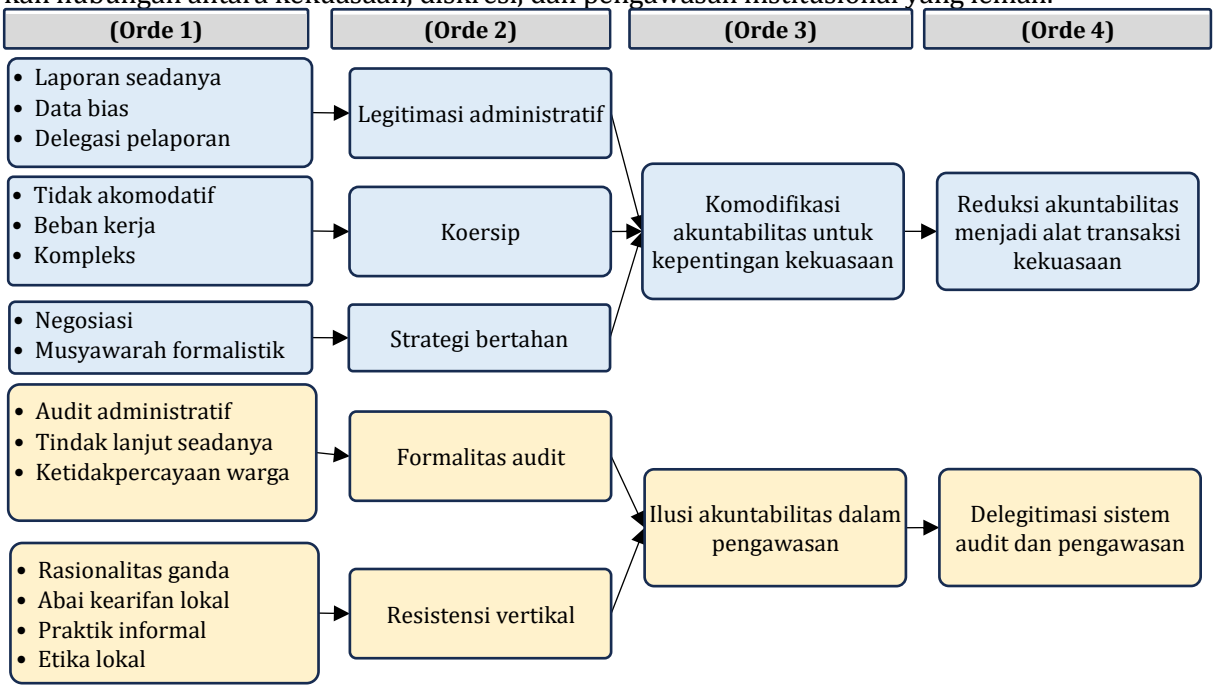
Pernyataan tersebut sesuai dengan Permendes PDTT (18/2019), yaitu:

"Pendamping desa bertujuan meningkatkan kapasitas, efektivitas, dan akuntabilitas pemerintahan desa dan pembangunan desa."

Dalam kondisi ini, pemerintah lebih fokus pada peningkatan kapabilitas pendamping desa daripada aparatur desa. Hal ini sesuai dengan pernyataan dari Kepala Pusat Pengembangan Pemberdayaan Masyarakat Kemendes-PDTT,

"Kami terus konsolidasi di berbagai daerah untuk peningkatan kapasitas tenaga pendamping dana desa."

Dalam literatur akuntabilitas yang lebih luas menunjukkan bahwa kebijakan *top-down* yang mengabaikan kapasitas desa dan partisipasi masyarakat akan menghasilkan proses pelaporan yang mengesampingkan keterlibatan pelaksana kegiatan, pengelola anggaran, dan masyarakat dari akuntabilitas yang bermakna. Tanpa transformasi semacam itu, akuntabilitas akan tetap menjadi komoditas politik yang diperdagangkan dalam sistem korup. Studi ini menunjukkan bahwa pendekatan *top-down*—yang berfokus pada alat digital dan audit administratif—tidak cukup untuk mengurangi ketidakberesan dalam penganggaran. Reformasi untuk tujuan jangka panjang perlu fokus pada penciptaan ruang demokratis yang memberdayakan warga sebagai peserta aktif dalam proses akuntabilitas. Sebaliknya, studi ini menunjukkan sebagian besar reformasi administratif hingga saat ini belum mengatasi akar permasalahan korupsi di tingkat desa. Kegagalan akuntabilitas struktural di tingkat desa dapat menjadi refleksi pentingnya rerangka analitis yang menjelaskan hubungan antara kekuasaan, diskresi, dan pengawasan institusional yang lemah.



Gambar 1. Hasil Analisis Tematik Terstruktur

Sebagai sintesis, teori klasik Klitgaard (2019) menyatakan bahwa akuntabilitas merupakan instrumen handal menangani korupsi dengan pengetatan pengendalian monopoli kekuasaan dan diskresi. Dalam konteks pengelolaan keuangan desa, teori ini sangat relevan karena menunjukkan bahwa tanpa akuntabilitas yang kuat, kombinasi antara kewenangan lokal dan keleluasaan dalam pengambilan keputusan justru membuka ruang bagi perilaku koruptif. Hasil penelitian ini memperlihatkan bahwa reformasi yang menekankan pada sistem teknis seperti digitalisasi, tanpa memperkuat kapasitas akuntabilitas substantif, justru memperbesar peluang terjadinya penyim-

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pangan. Sistem pelaporan yang rumit dan audit yang hanya bersifat simbolis mungkin gagal mengurangi korupsi bahkan dapat melegitimasi pelanggaran melalui kepatuhan administrasi. Oleh karena itu, reformasi tata kelola keuangan desa perlu ditinjau ulang dengan menekankan pentingnya memperkuat akuntabilitas publik yang berbasis nilai, partisipatif, dan kontekstual. Hanya dengan cara ini, memperbesar akuntabilitas substansial akan mengurangi korupsi, dengan mengontrol lebih ketat monopoli dan diskresi dilakukan secara bertangung jawab.

Selanjutnya, hasil analisis tematik disajikan pada Gambar 1, yang mana menunjukkan empat tingkat analisis yang berujung pada simpulan. Hasil analisis menunjukkan dua simpulan tema dengan fokus pada persoalan akuntabilitas yang menjadi akar masalah krisis penanganan korupsi, yaitu reduksi akuntabilitas menjadi alat transaksi kekuasaan dan delegitimasi audit dan sistem pengawasan.

Akuntabilitas Sebagai Komoditas Politik

Hasil penelitian ini menunjukkan bahwa praktik pelaporan keuangan desa seringkali berfungsi sebagai legitimasi administratif dan perlindungan politik daripada sebagai akuntabilitas substantif. Wawancara dengan kepala desa dan perangkatnya menunjukkan bahwa laporan keuangan kerap disusun bukan sebagai bentuk pertanggungjelasan publik, melainkan untuk memenuhi tuntutan prosedural dan menghindari sanksi. Laporan dijadikan alat untuk memperlancar pencairan dana atau meredam tuduhan politik, bukan untuk menjamin akuntabilitas substantif. Hasil wawancara Kepala Desa Sangira menegaskan bahwa:

> "Kita kecapekan memenuhi panggilan jaksa dan polisi karena laporan korupsi oleh pihak lain yang akan ikut pemilihan... Meski pun akhirnya tidak terbukti, namun energi terkuras dan rasa malu didengar dan dilihat masyarakat urus kasus itu." (Kepala Desa Sangira)

Di sisi lain, pembuatan laporan keuangan bukan didasarkan pada proses pengelolaan anggaran yang substantif, melainkan pada pemenuhan persyaratan formal untuk pencairan dana tahap berikutnya:

> "Yang pasti, kami membuat laporan sehingga laporan tersebut dapat digunakan untuk pencairan dana berikutnya." (Kasi Pemerintahan Desa Sangira).

Dalam konteks ini, akuntabilitas mengalami komodifikasi, yang mana pelaporan tidak lagi diarahkan pada kontrol sosial, tetapi menjadi transaksi antara pemerintah desa dan institusi pengawas. Validitas dokumen lebih diutamakan daripada substansi (della Porta & Vannucci, 2012; Spanò et al., 2022; Tanima et al., 2024). Pemeriksaan difokuskan pada kelengkapan berkas, bukan dampak kebijakan. Warga tidak dilibatkan dalam evaluasi, dan musyawarah desa berubah menjadi formalitas yang dikendalikan oleh elite lokal. Hal ini konsisten dengan kritik terhadap sistem akuntabilitas vertikal yang cenderung mereproduksi kekuasaan dan mengabaikan pemberdayaan komunitas lokal (Fox, 2007; Valsangiacomo, 2024). Kepala Desa Sulewana mengonfirmasi bahwa interaksi mereka dengan auditor difokuskan pada pemeriksaan prosedur dan dokumen, bukan evaluasi dampak kebijakan:

> "Kita dipanggil ke kabupaten... untuk mengecek apakah pengelolaan keuangan sudah memenuhi prosedur dan sesuai dengan administrasi tata kelola." (Kepala Desa Sulewana)

Narasi ini memperlihatkan orientasi kuat terhadap kepatuhan administratif, bukan terhadap efektivitas dan integritas pelaksanaan anggaran publik (Agostino et al., 2022). Lebih jauh, tokoh masyarakat Desa Sulewana mengkritik transformasi struktural desa yang dipaksakan dari atas:

> "Makna desa sudah bergeser ke urusan administrasi... keputusan yang dipaksakan dari pusat tanpa memperhatikan nilai-nilai budaya dan adat di desa..." (Tokoh Masyarakat Desa Sulewana)

Kritik ini menegaskan bahwa akuntabilitas telah dijalankan sebagai mekanisme simbolik yang menyingkirkan partisipasi warga dan mengaburkan makna keadilan sosial dalam pengelolaan keuangan. Aparat desa pun secara strategis menyusun laporan sesuai ekspektasi auditor, tanpa keterlibatan masyarakat dalam proses perencanaan atau evaluasi (Lassou, Hopper, & Soobaroyen, 2021; Prado et al., 2024). Ketika sistem pengawasan hanya menilai dokumen dan tidak mampu

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memverifikasi kebenaran substansial, maka audit berubah menjadi ritual birokratis yang justru melindungi status quo (Kontogeorga & Papapanagiotou, 2023).

Situasi ini diperparah oleh keterbatasan independensi auditor dan lemahnya kapasitas untuk melakukan audit berbasis nilai atau berbasis risiko. Audit hanya akan menjadi alat negosiasi politik dan perlindungan institusional tanpa penanaman nilai integritas dan budaya dalam menangkap dinamika sosial akuntabilitas. Forum musyawarah desa juga telah kehilangan substansinya. Agenda ditentukan oleh elit, dan partisipasi warga hanya bersifat prosedural. Wawancara dengan kepala desa Sangira dan Panjoka mengungkapkan:

> "Kita mendengarkan masukan para tokoh masyarakat atau pesan-pesan dari tokoh masyarakat, terutama jika waktu mendesak. Kepala Dusun biasanya menjadi representasi dari masyarakat." (Kepala Desa Sangira)

> "Biasanya suara tokoh masyarakat tidak disanggah oleh masyarakat sehingga kita minta pendapat tokoh masyarakat jika menyusun program dan kegiatan. Mereka (elite desa) sudah menjadi wakil dari warga desa karena mereka juga merupakan bagian dari Badan Permusyawaratan Desa." (Kepala Desa Panjoka)

Rasionalitas ganda ini —ketaatan pada standar formal dan negosiasi informal elit—marginalisasi Badan Musyawarah Desa dan pemimpin komunitas, mengubah mereka menjadi figur simbolis daripada pengawas aktif (Fox, 2007; Prasojo & Holidin, 2018; Troisi & Alfano, 2023). Akibatnya, ruang deliberatif publik melemah. Warga tetap pasif sementara elit mendominasi alokasi anggaran. Laporan yang tampak lengkap seringkali menyembunyikan ketidakberesan, menciptakan ilusi akuntabilitas yang bertentangan dengan tata kelola partisipatif. Seperti yang diungkapkan oleh Kepala Desa Sangira:

> "Ini adalah tuntutan administrasi supaya kita "aman" dalam pemeriksaan." (Kepala Desa Sangira)

Hasil wawancara dengan Kepala Urusan (Kaur) Keuangan Desa Sangira mempertegas pernyataan tersebut dengan menyebutkan, bahwa:

> "Kita harus siapkan dokumen untuk audit, terutama dokumen yang sesuai aturan karena semakin lengkap dokumen maka pemeriksaan makin lancar. Terlepas dari keadaan sesungguhnya, kita masih sulit melaporkan secara akurat karena laporan itu kompleks, terutama jika dibawa (dikaitkan) ke pemilihan kepala desa atau pemilihan bupati." (Kaur Keuangan Desa Sangira)

Pernyataan tersebut mengungkapkan bahwa mekanisme pelaporan sering kali berfungsi sebagai pertahanan terhadap pengawasan dan penyelidikan daripada berfokus pada refleksi publik. Dengan ketidakhadiran verifikasi yang substansial, sistem digital, dan audit administratif dapat memperkuat kesan akuntabilitas sekaligus mengaburkan realitas implementasi. Hal ini sejalan dengan pemikiran Adam & Fazekas (2021); Argento et al. (2025). Pembahasan dalam aktivitas prosedural sering diabaikan demi persetujuan implisit dari aktor dominan, menunjukkan pergeseran dari akuntabilitas deliberatif ke akuntabilitas simbolis (Troisi & Alfano, 2023). Adler et al. (2021); dan della Porta & Vannucci (2012)menjelaskan bahwa korupsi politik seringkali melibatkan penyalahgunaan kekuasaan dan wewenang diskresioner untuk keuntungan pribadi atau politik. Dalam konteks ini, dapat dijelaskan bahwa akuntabilitas hanya berfungsi sebagai pembelaan formal untuk menghindari sanksi dan tidak bertujuan untuk memastikan pengawasan publik.

Reformasi pelaporan perlu bergerak dari pendekatan teknokratik menuju pendekatan relasional yang mengedepankan keterlibatan warga dalam seluruh siklus anggaran (Abdul-Baki et al., 2023; Tanima et al., 2024; Valsangiacomo, 2024). Mekanisme audit dan musyawarah perlu didesain ulang agar mengakomodasi nilai-nilai lokal dan memperkuat kontrol komunitas. Tanpa perubahan ini, akuntabilitas akan terus diperdagangkan sebagai alat kekuasaan, bukan sebagai prinsip etik dalam tata kelola publik (Argento et al., 2025; della Porta & Vannucci, 2012; Parra-Domínguez et al., 2025).

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Delegitimasi Audit dan Sistem Pengawasan

Audit publik dalam pengelolaan keuangan desa idealnya berfungsi sebagai alat koreksi dan perlindungan atas penggunaan dana publik. Namun, di lapangan, audit sering kali beralih fungsi sebatas pemenuhan formalitas administratif. Kepala desa dan perangkatnya fokus menyusun laporan yang tampak "rapi" untuk menghindari sanksi atau teguran, bukan untuk mendorong perbaikan substantif. Hal ini menciptakan persepsi bahwa audit adalah simbol akuntabilitas yang tidak menyentuh esensi tata kelola. Sekretaris Desa Panjoka menyatakan,

> "Kalau tidak rapi laporannya, nanti kami dikira korupsi. Jadi lebih baik lengkapi semua, memang formalnya begitu."

Alih-alih memperkuat akuntabilitas, audit cenderung memperkuat struktur kekuasaan yang ada. Pemeriksaan lebih menekankan kelengkapan dokumen daripada evaluasi dampak program. Praktik ini melahirkan akuntabilitas simbolis yang menutupi potensi penyimpangan. Grossi et al. (2023) menyebut kecenderungan ini sebagai auditification — yaitu situasi ketika audit menjadi rutinitas administratif yang menghindari intervensi terhadap kekuasaan. Dalam konteks ini, audit kehilangan fungsi kontrol sosial dan berubah menjadi instrumen pelindung kekuasaan. Warga pun kehilangan kepercayaan terhadap lembaga pengawasan karena tidak melihat hasil nyata dari proses audit. Cordery dan Hay (2024) menjelaskan sempitnya ruang refleksi sosial dalam praktik audit sektor publik yang terlalu berorientasi pada kepatuhan dokumen.

Keterlibatan warga dalam proses audit masih sangat terbatas. Badan Permusyawaratan Desa (BPD) tidak berfungsi optimal sebagai pengawas, karena sering kali merupakan bagian dari jejaring loyalitas kepala desa. Alih-alih menjadi pengimbang kekuasaan, mereka justru memperkuat dominasi elite desa. Hal ini memperlemah pengawasan horizontal dan memperlebar jarak antara warga dengan sistem tata kelola. Temuan tersebut sesuai dengan hasil wawancara terhadap Kepala Desa Panjoka yang menyatakan, bahwa:

> "Teman-teman di BPD [Badan Permusyawaratan Desa] kan bagian dari kita juga untuk sama-sama membangun desa. Mereka juga yang mendorong saya jadi kepala desa, jadi tidak ada masalah. Kita tentu berkonsultasi atau jika bermusyawarah jika menyusun program dan mereka juga tahu jika kita melaporkan." (Kepala Desa Panjoka)

Pendapat tersebut dikuatkan oleh Kepala Desa Sangira yang menyatakan bahwa:

> "Kita memilih masyarakat untuk mengisi lembaga desa yang sejalan untuk membangun desa. Saya sudah mengalami di desa sebelumnya. Masyarakat yang memiliki kepentingan politik sendiri, akan mencari-cari kesalahan untuk dilaporkan ke aparat penegak hukum, jadi mending pilih yang searah dalam pembangunan sehingga pengawasannya sudah sesuai dengan kemajuan kita bersama." (Kepala Desa Sangira)

Hal ini menunjukkan bahwa kebijakan yang diterapkan dalam pengelolaan keuangan desa tidak selalu memiliki dampak langsung dan nyata terhadap akuntabilitas pengelolaan keuangan. Dengan kata lain, terdapat rasionalitas ganda sebagaimana diasumsikan dalam teori perubahan, yang menyatakan bahwa implementasi kebijakan seharusnya dapat mengubah aktivitas yang akan menghasilkan hasil dan dampak jangka panjang pada pengelolaan keuangan desa. Namun, kenyataannya, penelitian ini menemukan bahwa aktivitas pengelolaan keuangan terbatas pada pemenuhan kewajiban administratif formal, begitu pula fungsi institusional, seperti fungsi Badan Permusyawaratan Desa (BPD), yang hanya memenuhi struktur organisasi tetapi belum menunjukkan substansi fungsinya sebagai lembaga pengawas, sehingga menciptakan pandangan yang merusak kredibilitas pengawasan pengelolaan keuangan desa.

Selain itu, audit desa berfokus pada konsistensi dokumen dan kepatuhan prosedur, serta mengabaikan evaluasi kualitas layanan publik dan hasil sosial. Perbandingan ilustratif dengan tantangan audit di negara berkembang lainnya menyoroti permasalahan serupa dalam hal kepatuhan prosedur, lemahnya keterlibatan masyarakat, dan terbatasnya tindak lanjut (Tabel 4). Kontogeorga dan Papapanagiotou (2023) mengkritik audit berbasis kepatuhan karena mengabaikan akuntabilitas berbasis nilai. Lassou, Hopper, & Ntim (2021) mengaitkan hal ini dengan ketidakcocokan antara mekanisme pengawasan formal dan aspirasi masyarakat—pola yang juga terlihat

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di Indonesia, di mana laporan audit seringkali memiliki validitas hukum tetapi kurang memiliki substansi transformatif.

Tabel 4. Perbandingan Praktik Audit di Negara Berkembang

Aspek	Indonesia	Bangladesh	Ghana	Rekomendasi Reformasi
Fokus Audit	Dokumentasi administratif (SISKEUDES)	Audit kepatuhan, minim hasil sosial	Administratif dan keuangan	Fokus pada evaluasi substansi & dampak
Orientasi Akuntabilitas	Vertikal, prosedural	Vertikal dan donor-driven	Formalistik, kontrol elite	Gabungkan akuntabilitas vertikal-horisontal
Keterlibatan Masyarakat	Rendah, partisipasi simbolik	Rendah, bergantung pada LSM	Moderasi melalui social audit	Dorong pelibatan warga lokal secara aktif
Efektivitas Tindak Lanjut	Lemah, minim sanksi dan perbaikan	Tidak konsisten, sering tertunda	Sedang, tergantung tekanan politik	Perkuat mekanisme sanksi dan perbaikan
Teknologi dan Digitalisasi	Moderat, sebagian besar *Top-down*	Terbatas, belum berbasis komunitas	Minim digitalisasi, berbasis dokumen	Bangun e-audit partisipatif & transparan
Persepsi Publik	Skeptis, audit dianggap formalitas	Kurang percaya auditor pemerintah	Cenderung sinis, pasif	Edukasi publik dan bangun kepercayaan
Tantangan Umum	Ketimpangan SDM dan infrastruktur	Fragmentasi lembaga pengawas	Kapasitas auditor rendah	Koordinasi lintas lembaga & pendampingan

Audit yang gagal menjangkau nilai moral, keadilan sosial, dan aspirasi warga hanya akan memperpanjang akuntabilitas simbolis. Dalam konteks desa, yang mana relasi sosial bersifat informal dan berbasis kepercayaan, audit seharusnya tidak hanya menjadi penilai kepatuhan administratif, tetapi juga penjamin relevansi kebijakan publik. Reformasi sistem audit perlu diarahkan pada penciptaan mekanisme evaluasi partisipatif yang memungkinkan dialog antara auditor, pemerintah desa, dan warga (Abdul-Baki et al., 2023; Tanima et al., 2024). Seperti disarankan oleh Argento et al. (2025), nilai audit harus diredefinisi bukan hanya sebagai proses retrospektif, tetapi juga sebagai ruang pembelajaran sosial. Jika tidak, maka audit hanya akan menjadi reproduksi kekuasaan dalam bentuk legalistik yang melanggengkan ketimpangan. Oleh karena itu, audit di desa perlu dirancang sebagai forum dialogis dan kolaboratif yang menghubungkan pemerintah secara keseluruhan (pusat, daerah, dan desa) dengan warganya dalam semangat akuntabilitas subtantif. Jika audit menjadi alat simbolik dari atas, maka dari bawah muncul bentuk perlawanan tertentu, sebagaimana diperlihatkan dalam resistensi lokal berikut.

Unsur politis dalam menentukan arah audit desa tercermin dari hasil wawancara dan observasi lapangan. Dalam beberapa kasus, aparat desa dan anggota lembaga pengawasan internal (seperti BPD) memiliki relasi personal dan politik yang erat, sehingga pengawasan berjalan secara pasif dan menghindari potensi konflik (Prasojo & Holidin, 2018). Pengawasan oleh lembaga pengawas dan akuntabilitas vertikal, termasuk inspektorat lokal/APIP dan BPKP, cenderung menekankan kepatuhan terhadap format pelaporan daripada validitas substantif dari kegiatan di lapangan. Hal ini memperkuat kecenderungan manipulasi dokumen demi menghindari sanksi administratif dan hukum (Adam & Fazekas, 2021; Lassou, Hopper, & Ntim, 2021). Audit lebih banyak dipersepsi sebagai mekanisme represif daripada sebagai sarana mencapai akuntabilitas substantif. Selanjutnya, pengawasan yang fokus utama pada kelengkapan administrasi, lebih memotivas aparatur desa lebih defensif, bukan untuk mendorong perubahan tata kelola.

Konsekuensi jangka panjang dari dominasi formalitas audit adalah menguatnya legalitas semu dalam praktik pelaporan keuangan desa. Laporan keuangan yang disusun secara asal, direproduksi dari tahun sebelumnya, atau diserahkan kepada pihak eksternal tanpa keterlibatan pelaksana program menjadi praktik yang jamak terjadi (Agostino et al., 2022; Spanò et al., 2022). Situasi ini

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melemahkan integritas pelaporan dan mengaburkan tanggung jawab pengelolaan anggaran. Hal ini diperburuk oleh kehampaan kapasitas dan insentif untuk melakukan audit substantif, implikasinya sistem pengawasan menjadi alat pembenaran prosedural atas praktik yang sebenarnya menyimpang (Kontogeorga & Papapanagiotou, 2023; Liu & Lin, 2012). Pengawasan seperti ini gagal menangkap kompleksitas lokal dan justru memperdalam krisis akuntabilitas. Ketiadaan verifikasi substantif menciptakan ruang bagi korupsi yang dilegitimasi melalui laporan yang tampak "sesuai".

Alternatif terhadap praktik audit prosedural telah dikembangkan dalam sejumlah konteks negara berkembang. Praktik-praktik ini mendorong partisipasi aktif masyarakat ketika diberi kesempatan untuk mengambil bagian dalam proses audit –baik melalui forum musyawarah desa atau langsung dalam penyusunan laporan–sehingga secara signifikan meningkatkan efektivitas pengendalian dalam memerangi korupsi. Temuan ini konsisten dengan penelitian Abdul-Baki et al. (2023) dan asumsi dasar teori perubahan, yang menyatakan adanya hubungan kausal antara tindakan dan hasil yang diharapkan dari tindakan awal tersebut. Mekanisme audit berbasis masyarakat tidak hanya memperkuat legitimasi sosial, tetapi juga meningkatkan kepercayaan publik dalam menilai tata kelola publik secara akurat; akibatnya, partisipasi masyarakat memberikan tekanan moral dan sosial pada pelaku korupsi memberikan celah dalam proses kecurangan administratif.

Reformasi menyeluruh terhadap desain audit publik di desa diperlukan untuk mengembalikan fungsi audit sebagai mekanisme korektif. Audit harus berfokus pada evaluasi dampak sosial dan efektivitas kebijakan, bukan hanya kepatuhan prosedural. Desain sistem pelaporan juga harus mempertimbangkan aksesibilitas dan partisipasi warga. Tanpa perubahan ini, audit hanya akan melanggengkan akuntabilitas simbolis, yang memperdalam krisis kepercayaan dan memperburuk ketidaksetaraan dalam tata kelola publik.

Resistensi Lokal dan Rasionalitas Ganda

Di luar mekanisme akuntabilitas simbolis, penelitian ini secara komplemen juga menemukan bahwa di balik praktik akuntabilitas yang bersifat simbolik, terdapat bentuk resistensi lokal yang implisit namun sistematis. Beberapa aparat desa secara terbuka mengakui bahwa pelaporan dilakukan sekadar untuk memenuhi kewajiban formal, tanpa keyakinan terhadap nilai substantif dari akuntabilitas itu sendiri. Hal ini mencerminkan disonansi antara kepatuhan administratif dan kesadaran moral atas pengelolaan dana publik (Lassou, Hopper, & Soobaroyen, 2021; Tanima et al., 2024). Dalam banyak kasus, resistensi ini diwujudkan dalam bentuk pengabaian terhadap sistem pelaporan digital atau keterlambatan dalam penginputan data, yang dipandang sebagai bentuk perlawanan terhadap sistem audit yang dianggap tidak adil dan tidak kontekstual (Abdul-Baki et al., 2023; Agostino et al., 2022). Seperti di catat oleh Lassou, Hopper, & Ntim (2021), fenomena ini dapat dibaca sebagai bentuk "*resisting accountability*"—yakni strategi aktor lokal untuk menegosiasikan kekuasaan dalam menghadapi tekanan sistem yang bersifat eksogen.

Selain tantangan teknis, studi ini menemukan bahwa struktur organisasi desa cenderung terfragmentasi. Perencanaan anggaran, pelaksanaan, dan pelaporan ditangani oleh unit-unit terpisah dengan koordinasi minimal. Wawancara di Desa Sangira menunjukkan bahwa pertukaran informasi antar sektor terbatas, sehingga laporan keuangan tidak mencerminkan aktivitas yang sebenarnya. Pejabat desa juga menunjukkan dua rasionalitas dalam menanggapi tuntutan dari otoritas yang lebih tinggi. Di satu sisi, mereka mematuhi peraturan dan menyiapkan laporan administratif. Di sisi lain, mereka mempertahankan praktik informal yang lebih sesuai dengan norma sosial lokal. Seperti yang dijelaskan oleh Kepala Desa Panjoka:

> "Tidak semua kebutuhan sesuai aturan, tapi pak dusun sudah berkomunikasi dengan warga kita di masing-masing dusun untuk penyesuaian, misalnya standar harga aturan menggunakan harga di Poso, yang mana dua kali lipat dari harga yang ada di sini. Jadi, kita pintar-pintarnya mengatur dan tidak melanggar aturan."

Hal ini sesuai temuan dari Liu & Lin (2012) dan Tawiah (2023) yang mencatat bahwa tekanan vertikal tanpa pemahaman terhadap konteks lokal akan menciptakan strategi adaptasi yang bersifat simbolik. Dalam kerangka ini, akuntabilitas berfungsi sebagai alat kompromi, bukan sebagai wahana pemberdayaan warga. Ketika birokrasi lokal hanya bertahan demi memenuhi syarat

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formalistik, maka batas antara kepatuhan, pelanggaran, dan inovasi menjadi kabur. Maka, rasionalitas ganda adalah bentuk survival birokrasi terhadap tekanan prosedural yang tidak adaptif.

Resistensi juga tampak dalam bentuk alokasi anggaran yang tidak sesuai dengan rencana APBDes, tetapi memiliki nilai sosial yang tinggi bagi masyarakat. Beberapa kepala desa mengakui lebih memilih menggunakan dana untuk kebutuhan mendesak seperti perbaikan jalan atau bantuan sosial, meski kegiatan tersebut tidak tercantum dalam rencana resmi. Hal ini terungkap dalam wawancara dengan Kaur Pemerintahan Desa Sangira:

> "Kami tidak tahu apakah kegiatan yang kami laksanakan sudah sesuai rencana atau belum, karena yang pegang perencanaan bukan kami. Terpenting kita melayani dan membangun untuk kepentingan masyarakat." (Kaur Pemerintahan Desa Sangira)

Bahkan, Kaur Keuangan Desa Sulewana mengungkapkan bahwa penggunaan anggaran desa yang sesungguhnya disembunyikan dibalik bayangan administrasi yang baik, yaitu:

> "Aset desa yang ada sudah sesuai kebutuhan masyarakat, sementara perencanaan merupakan prosedur formal untuk pelaksanaan kegiatan. Kami tidak terlalu perhatikan perencanaan karena sewaktu-waktu akan berubah juga." (Kaur Keuangan Desa Sulewana)

Akun-akun ini menyoroti dua mode tata kelola: kepatuhan prosedural untuk menghindari sanksi dan respons informal terhadap kebutuhan masyarakat. Dualitas ini mewakili logika etis alternatif di luar sistem formal, sejalan dengan Adler et al. (2021) dan Thoa & Nhi (2022). Di sini, pelanggaran administratif bukan sekadar pelanggaran aturan, tetapi upaya untuk mempertahankan legitimasi pemerintah desa di mata warga.

Akibat dari rasionalitas ganda ini adalah munculnya "zona abu-abu" dalam praktik keuangan. Laporan mungkin tampak patuh, sementara penggunaan dana sebenarnya kurang akuntabel. Pelaporan defensif menciptakan ilusi kepatuhan, sementara tindakan sosial yang bermakna tetap tidak terdokumentasi dan rentan terhadap tuduhan ketidakberesan. Oleh karena itu, reformasi harus tidak hanya menargetkan prosedur, tetapi juga dinamika politik dan sosial yang membentuk tata kelola lokal. Sistem akuntabilitas harus beralih ke model dialogis dan kolaboratif yang mencerminkan realitas lokal dan memfasilitasi upaya anti-korupsi partisipatif (Lassou, Hopper, & Soobaroyen, 2021; Liu & Lin, 2012). Dalam hal ini, resistensi bukan sekadar hambatan birokratis tetapi katalisator untuk tata kelola yang lebih demokratis dan bermakna. Seperti yang ditegaskan oleh Tanima et al. (2024), akuntabilitas yang sejati memerlukan perlakuan terhadap warga sebagai agen aktif—bukan penerima pasif—dalam proses tata kelola.

Penelitian ini mengungkap bahwa praktik akuntabilitas keuangan desa di Indonesia masih didominasi oleh simbolisme administratif, bukan partisipasi substansial. Akuntabilitas telah mengalami komodifikasi, yang mana pelaporan dijadikan instrumen politik untuk memperoleh legitimasi atau menghindari sanksi, bukan sebagai alat kontrol sosial. Selanjutnya, audit desa yang seharusnya menjadi mekanisme koreksi, justru memperkuat legitimasi status quo karena minim evaluasi substantif dan partisipasi warga. Temuan ini menegaskan bahwa penguatan pengawasan desa memerlukan perubahan struktural, dialogis, dan kontekstual, bukan sekadar prosedural.

Hasil penelitian ini menunjukkan bahwa peningkatan akuntabilitas tidak dapat dicapai hanya melalui kebijakan-kebijakan yang terfragmentasi yang bertujuan untuk memperkuat langkah-langkah anti-korupsi di tingkat desa. Hasil penelitian ini merekomendasikan reformasi akuntabilitas perlu diarahkan pada dua strategi utama: (1) mendorong transformasi kelembagaan yang berbasis nilai dan etika publik dan memperkuat kapasitas dan independensi lembaga audit lokal yang berbasis komunitas agar memiliki daya koreksi substantif; dan (2) menciptakan ruang deliberatif yang memungkinkan warga berpartisipasi aktif dalam perencanaan, pelaksanaan, dan evaluasi keuangan desa. Pemerintah pusat disarankan untuk mengembangkan kebijakan pelaporan yang lebih fleksibel dan adaptif terhadap kondisi sosial desa, serta menjadikan akuntabilitas sebagai bagian dari pendidikan publik. Melalui pendekatan ini, kepercayaan publik dapat dibangun dan korupsi sistemik di level akar rumput dapat ditekan secara berkelanjutan.

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Simpulan

Studi ini mengungkap krisis akuntabilitas dalam pengelolaan keuangan desa, yang termanifestasi dalam pelaporan simbolis, komodifikasi akuntabilitas, fungsi korektif audit yang lemah, dan resistensi lokal yang dibentuk oleh rasionalitas ganda. Praktik tata kelola yang dirancang untuk mendukung akuntabilitas keuangan desa dan mencegah korupsi justru terdistorsi oleh akuntabilitas simbolis. Akibatnya, akuntabilitas desa direduksi menjadi formalitas birokrasi yang ditukar dengan legitimasi vertikal dan perlindungan dari risiko audit atau penegakan hukum.

Pelaporan keuangan, yang seharusnya menjadi wujud akuntabilitas publik, berubah menjadi akuntabilitas simbolis demi memenuhi reputasi pengelolaan keuangan yang baik. Audit yang dilaksanakan oleh aktor vertikal jarang menyentuh substansi pelaksanaan kegiatan dan tidak melibatkan masyarakat secara partisipatif. Ketika pelaporan dan audit hanya fokus pada aspek aspek administratif, maka ruang koreksi sosial dan politik menjadi tertutup. Dalam konteks ini, kepercayaan masyarakat terhadap institusi pengawasan mengalami erosi yang signifikan dan partisipasi warga sebagian besar hanyalah sekadar pencitraan. Temuan ini memperlihatkan bahwa tanpa rekonstruksi kelembagaan berbasis nilai dan konteks lokal, reformasi tata kelola akan terus melestarikan korupsi dalam wujud yang tersembunyi namun sah secara administratif.

Penelitian ini menawarkan kontribusi teoretis penting dalam bidang governance tingkat mikro dan akuntansi sektor publik kritis. Dengan menunjukkan bahwa akuntabilitas tidak netral dan tidak universal, studi ini memperkuat argumentasi bahwa pelaporan keuangan, audit, dan evaluasi merupakan arena struktural yang melanggengkan akuntabilitas simbolis. Studi ini juga mempersoalkan efikasi pendekatan "*one-size-fits-all*" dalam reformasi akuntabilitas di desa, sekaligus mempertegas pentingnya pendekatan partisipatoris dan deliberatif untuk membangun akuntabilitas yang kontekstual dan berkeadilan. Secara praktis, temuan ini menegaskan kebutuhan akan tiga pilar reformasi utama: (1) transformasi kelembagaan berbasis etika dan nilai sosial, (2) penguatan sistem audit berbasis komunitas yang independen dan kontekstual, serta (3) pelembagaan ruang deliberatif yang memberi suara pada warga desa sebagai subjek, bukan objek akuntabilitas.

Keterbatasan penelitian ini mencakup ruang lingkup geografis yang hanya mencakup satu kabupaten, dan tidak secara eksplisit memasukkan sudut pandang aktor eksternal seperti inspektorat, kejaksaan, atau lembaga pengawas non-pemerintah. Selain itu, penggunaan rekaman audio yang terbatas mungkin telah mengurangi kedalaman dokumentasi wawancara dan penangkapan nuansa penting dalam narasi informan. Penelitian selanjutnya dapat mengadopsi pendekatan komparatif di berbagai wilayah dengan tipologi desa yang berbeda dan menggunakan metode pencatatan data yang etis namun lebih akurat. Keterlibatan tokoh lokal yang kredibel juga dapat meningkatkan keterbukaan informan dan memperkaya kualitas eksplorasi kualitatif.

Hasil studi ini menunjukkan bahwa agenda pemberantasan korupsi di tingkat desa hanya akan bermakna jika akuntabilitas dilakukan secara kontekstual, partisipatif, dan disertai dengan kesadaran kritis atas logika sosial lokal. Ke depan, riset tata kelola berbasis longitudinal dan multilevel diperlukan untuk menilai dampak jangka panjang reformasi akuntabilitas terhadap praktik korupsi dan untuk menilai apakah pelaporan digital memperkuat akuntabilitas substantif atau hanya mereproduksi kepatuhan administratif dalam bentuk digital.

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