

Communication Management and Transparency in Village Fund Governance

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ABSTRACT

Purpose – This study examines communication management in village fund governance through four functions, namely planning, organizing, implementing, and controlling. It focuses on how communication practices influence transparency, accountability, and community participation.

Design/methodology/approach - This study employs a descriptive qualitative approach using in-depth interviews with village officials, community representatives, and fund beneficiaries. Data validity was strengthened through source triangulation, while analysis followed the interactive stages of data reduction, data display, and conclusion drawing.

Findings/Results - The findings show that communication management is implemented through internal meetings and village deliberation forums, with responsibilities distributed according to the village government structure. However, communication remains highly dependent on face-to-face interaction, resulting in uneven access to information and participation. Limited community understanding, low attendance, and difficulty interpreting technical financial terms remain key barriers.

Originality/Value - This study highlights the importance of communication management in strengthening transparency and accountability in village fund governance. The findings suggest that more inclusive and accessible information systems are needed to ensure that financial information reaches the wider community.

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1. Introduction

Village Fund (Dana Desa) is a fiscal policy instrument mandated by Law Number 6 of 2014 on Villages, aimed at accelerating development and improving community welfare at the village level (Republic of Indonesia, 2014). The management of Village Fund is required to fulfil the principles of transparency, accountability, and participation, since these three principles jointly exert a strong influence on the effectiveness of village fund management (Ahmad & Susilawati, 2025). Nevertheless, various studies show that problems in village fund management do not always stem from the availability of budget, but more often originate from weak information disclosure and limited community involvement across the planning-to-oversight cycle (Muhtada et al., 2020; Zakariya, 2019).

Communication occupies a central position in this issue. Nurhaliza (2025) shows that sound participatory communication can improve the effectiveness of village fund management and encourage more sustainable village development, while low community participation in budget oversight is often caused by residents being involved only at the implementation stage without adequate access at the planning and evaluation stages. Dewi (2021) similarly found that village government communication to the community regarding village fund use still faces uneven information dissemination, particularly in areas with diverse geographic and social characteristics. At the general village governance level, organizational communication among the village head, village officials, and the Village Consultative Body (BPD) also faces obstacles such as limited communication capacity among officials, low community literacy, and suboptimal use of information technology (Kurniawati & Prianto, 2026).

Prior studies tend to examine Village Fund from an accounting and financial governance perspective, emphasizing the relationship between transparency, accountability, and community participation on budget management effectiveness (Ahmad & Susilawati, 2025). Other studies highlight participatory communication as a strategy to prevent village fund misuse (Nurhaliza, 2025; Zakariya, 2019), or village government organizational communication in the general context of public service (Azmi, 2023). However, studies that specifically examine communication management—encompassing the functions of planning, organizing, implementing, and controlling communication as a whole—within the context of the village fund disbursement pattern in island regions with rural community characteristics such as Buru Regency remain limited. This gap forms the basis for the urgency of research in Basalale Village, Waelata District, Buru Regency.

Based on the above, this study addresses the following questions: how is communication management applied in the village fund disbursement pattern in Basalale Village, from the planning to the oversight stage; how is the village fund disbursement pattern formed together with the level of transparency and community participation within it; and what obstacles and communication strategies does the village government adopt to address the challenges encountered. This study aims to describe the process of planning, organizing, implementing, and controlling communication in village fund disbursement; to identify the village fund disbursement pattern and the level of transparency and community participation within it; and to formulate the obstacles and strategies as evaluation material for the Basalale Village government, while also contributing academically to the study of village government communication management in island regions that remain relatively under-researched.

2. Literature Review & Hypothesis Development

2.1. Communication Management

Communication management is understood as the integrated use of communication resources through planning, organizing, implementing, and controlling communication elements to achieve predetermined objectives (as elaborated in communication and organizational management literature). Cangara (2013) emphasizes that communication planning is the stage of determining objectives, targets, messages, and channels before information is conveyed to the audience, while Effendy (2002) positions organizing as the division of tasks and coordination among parties so that the messages delivered remain consistent. In the context of government organizations, these four functions—planning, organizing, implementing (actuating), and controlling—are carried out sequentially yet interrelated, with the controlling stage including the establishment of dedicated channels for the audience to submit reports, suggestions, or criticism regarding the communication management applied (Yusuf & Ridwan, 2018).

This four-function framework is relevant for analyzing village government communication because it reflects a complete cycle: from formulating messages about the Village Fund (planning), dividing roles among village officials and the BPD (organizing), selecting channels such as village deliberation or information boards (implementing), to evaluating and handling community feedback (controlling).

2.2. Village Fund, Transparency, and Accountability

Village Fund management is regulated based on the principles of transparency, accountability, participation, and budgetary discipline as mandated by Law Number 6 of 2014 on Villages. Ahmad and Susilawati (2025) found that accountability, transparency, and community participation jointly exert a strong influence on the effectiveness of village fund management, so that all three need to be applied holistically. Muhtada et al. (2020) identified that many village fund management problems stem from the weak capacity of village officials to convey accountability openly to the community, while Zakariya (2019) highlighted that open access to information on village fund programs and budgets is an effective step in preventing misuse.

2.3. Participatory Communication and Village Deliberation

Village deliberation (*musyawarah desa*) is a consultative forum involving the Village Consultative Body, the village government, and community elements to discuss strategic matters in village governance, prioritizing the exchange of opinions and arguments over voting (Rasimun et al., 2018). Nurhaliza (2025) affirms that sound participatory communication—one that involves the community from the planning to the oversight stage—can improve the effectiveness of village fund management and create more sustainable village development. Dewi (2021) adds that the success of village government communication with the community is strongly influenced by the suitability of the communication channel to the local geographic and social characteristics. Based on this review, the present study positions village deliberation and face-to-face communication as variants of the participatory communication channel that become the main object of analysis at the communication implementation stage.

2.4. Conceptual Framework

Based on the literature review above, this study builds a conceptual framework in which village fund communication management (planning–organizing–implementing–controlling)

interacts with the village fund disbursement pattern and produces outcomes along three dimensions—information transparency, community participation, and accountability—which are in turn influenced by communication obstacles at the village level and addressed through specific communication strategies adopted by the village government. As this study employs a qualitative descriptive design rather than a hypothesis-testing design, no statistical hypotheses are proposed; instead, this conceptual framework guided the development of the interview guide and the structure of the data analysis presented in the Result and Discussion section.

3. Methodology

This study uses a qualitative approach with a descriptive method to provide an in-depth account of communication management in the village fund disbursement pattern in Basalale Village, Waelata District, Buru Regency. This approach was chosen because the study aims to understand the meaning and process of communication as experienced by actors in the field, rather than to test relationships between variables statistically (Creswell & Poth, 2018).

3.1. Informants

Informants were purposively selected from six groups representing different positions within the village fund communication structure, as presented in Table 1.

Table 1. Categories and Roles of Research Informants

No.	Informant category	Number	Role in the study
1	Village Head of Basalale	1 person	Key informant; policy direction of village fund communication
2	Village Secretary	1 person	Main informant; administrative coordination of communication
3	Village Treasurer/Finance Officer (Kaur Keuangan)	1 person	Main informant; information on budget management
4	Chair/members of the Village Consultative Body (BPD)	1–2 people	Main informant; oversight and aspiration function
5	Community/youth/women leaders	2–3 people	Supporting informant; representative community perspective
6	Fund-beneficiary residents	2–3 people	Supporting informant; recipient perspective on information

Source: processed by the author(s) from field interview data.

3.2. Data Collection

Data were collected through in-depth interviews using a semi-structured interview guide developed from nine main indicators: communication planning, communication organizing, communication implementation, the village fund disbursement pattern, information transparency, community participation, oversight and accountability, communication obstacles, and strategies for overcoming obstacles. Table 2 presents a summary framework linking a portion of the research focus with the corresponding indicators and theoretical basis.

Table 2. Summary Framework of Research Focus, Indicators, and Theoretical Basis

Research focus	Indicators	Theoretical basis
Communication planning	Message planning, objectives, targets, timing	Cangara (2013)
Communication organizing	Division of tasks, coordination, responsibility	Effendy (2002)
Communication implementation	Media, message, communicator, receiver	Nurhaliza (2025)
Transparency	Openness of information, budget, realization	Ahmad & Susilawati (2025)
Participation	Deliberation, aspiration, community involvement	Zakariya (2019)
Oversight and accountability	Monitoring, complaints, accountability	Muhtada et al. (2020)

Source: developed by the author(s) based on Cangara (2013), Effendy (2002), Nurhaliza (2025), Ahmad and Susilawati (2025), Zakariya (2019), and Muhtada et al. (2020).

Interviews were conducted face-to-face at locations agreed upon with the informants and supported by field notes. Secondary data in the form of village fund policy documents were also used to enrich the interpretation of the interview results.

3.3. Data Validity

Data validity was strengthened through source triangulation, namely comparing and cross-checking information obtained from the six informant groups (the village head, village secretary, finance officer, BPD, community leaders, and residents) on the same research focus, so that the findings presented represent patterns that consistently emerge across sources rather than the view of a single party. Consistency of answers among informants on the main themes, as shown in the cross-informant matrix (Table 3), was used as an indicator of data credibility.

3.4. Data Analysis Technique

Data analysis followed the interactive analysis model of Miles, Huberman, and Saldaña (2014), consisting of three stages: data reduction, namely summarizing and coding the interview results into the main thematic categories; data display, namely arranging the data in the form of a comparative matrix across informants as well as the communication flow pattern; and conclusion drawing, namely interpreting the patterns that consistently emerge across all informant groups to formulate the study's main findings.

4. Result and Discussion

4.1. Communication Planning

The interview results show that the Basalale Village government plans communication regarding the Village Fund through internal meetings involving the village head, village secretary, finance officer, village officials, and the BPD. These meetings discuss the programs to be implemented, the available budget, and how information will be conveyed to the community. Once the internal plan is drawn up, information is then conveyed to the

community through village deliberation prior to activity implementation, covering the activity program, the source and use of the budget, development priorities, and the accountability mechanism.

This two-stage pattern—internal planning among village officials followed by dissemination to the community—is consistent with Cangara's (2013) concept of communication planning, which places the determination of objectives, messages, and targets as the first step prior to communication implementation. Nevertheless, community involvement at the very earliest stage of planning remains limited to the official deliberation forum, so that community input is only accommodated after the basic framework of the program has been drawn up by the village government, a pattern also found by Nurhaliza (2025) in another case, where communities tend to be involved at the implementation stage and not yet fully at the initial planning stage.

4.2. Communication Organizing

The division of communication tasks regarding the Village Fund follows the duties and functions (tupoksi) of each village official. The village head provides direction and holds overall responsibility, the village secretary assists with administrative coordination, while the finance officer is responsible for conveying information related to budget management. Coordination with the BPD is carried out through meetings and direct communication, aimed at ensuring that the information conveyed to the community remains consistent and does not contradict across village officials.

This finding reinforces Effendy's (2002) view that organizing communication functions to maintain message consistency through a clear division of roles. This pattern is also consistent with findings on organizational communication in other village governments, where coordination between the village head and the BPD through coordination meetings becomes the main mechanism for aligning policy prior to public communication (Rasimun et al., 2018).

4.3. Communication Implementation

Communication implementation regarding the Village Fund is carried out mostly through village deliberation, community meetings, and direct/face-to-face communication, with the village information board serving as a supporting medium. Social media has not become a primary channel due to limited access among part of the community. Deliberation and direct communication are considered the most effective media because they allow the community to hear explanations directly and ask questions, with a fairly good community response despite uneven attendance.

This dominance of face-to-face channels differs from findings in more digitally connected village governance contexts, where village government organizational communication has utilized cross-sector messaging groups as a complement to coordination meetings (Yusuf & Ridwan, 2018). This difference indicates that the choice of village government communication channels is strongly shaped by local infrastructure conditions and digital literacy, as emphasized by Dewi (2021), who found that the suitability of the channel to the community's geographic and social characteristics determines the success of village government communication.

4.4. Village Fund Disbursement Pattern

The Village Fund disbursement pattern in Basalale Village follows the stages of planning, activity determination, budgeting, and activity implementation in accordance with the

established budget, with each stage accompanied by an administrative and accountability process. The parties involved include the village government, village officials, the BPD, activity implementers, and the community, each with a role according to their authority. Overall, the communication pattern in village fund disbursement follows the flow: planning, deliberation, information dissemination, program implementation, oversight, and accountability, with a two-way communication relationship pattern among the village government, the BPD, and the community.

This flow is consistent with the requirement that village governments must inform the community of the planning and implementation of the Medium-Term Village Development Plan (RPJMDes), the Village Government Work Plan (RKPDDes), and the Village Budget (APBDes), as found in other village development communication practices. The existence of a feedback channel through questions, proposals, and community oversight indicates that Village Fund communication in Basalale does not operate entirely in a one-way (linear) manner but approaches a two-way symmetrical communication model, although its intensity still depends on face-to-face forums.

4.5. Transparency and Information Disclosure

The Basalale Village government seeks to be open by conveying information on programs, budget use, activity implementation, and Village Fund accountability to the community, mainly through the village information medium and deliberation forums. Community members who need further explanation may submit questions directly to the village government. Nevertheless, the information disclosure that exists is still more reactive—answering questions raised—than proactive in reaching community members who do not attend official forums.

This reactive pattern of transparency is consistent with Ahmad and Susilawati's (2025) finding that transparency has a significant influence on the effectiveness of village fund management, but this effectiveness is only optimal when accompanied by active and even information dissemination, rather than merely being available to those who seek it. Accordingly, the level of transparency in Basalale Village can be categorized as formal-partial transparency: it fulfils administrative obligations but has not yet fully reached passive segments of the community.

4.6. Community Participation

Community participation in planning the use of the Village Fund is facilitated through village deliberation, where the community is given the opportunity to convey needs and proposals that are then discussed based on village priorities. In terms of oversight, the community also plays a role by observing activity implementation, alongside the BPD's formal oversight function. Although the space for participation is formally available, the level of community activeness in utilizing it remains uneven.

This finding reinforces the argument of Nurhaliza (2025) and Zakariya (2019) that community participation tends to be concentrated at the implementation stage and has not yet equally reached the planning and evaluation stages, so that the potential for social oversight by the community has not been optimally used as a mechanism to prevent Village Fund misuse.

4.7. Oversight and Communication Accountability

Accountability for the use of the Village Fund is communicated by the village government through established mechanisms and village forums, with the oversight function carried out jointly by the village government, the BPD, and the community according to their respective

authority. Community complaints can be conveyed directly to the village government or through village officials to be discussed and followed up.

This mechanism indicates a layered accountability structure (village government–BPD–community) consistent with the multi-party oversight principle emphasized by Muhtada et al. (2020) as a strategic solution to reduce the risk of Village Fund misuse. Nevertheless, the effectiveness of this complaint mechanism depends heavily on community initiative to report, given that no evidence was found of a systematically documented complaint channel beyond direct communication.

4.8. Obstacles in Communication Management

The main obstacles identified include disparities in community understanding of Village Fund management, requiring repeated explanation in simple language; limited attendance of part of the community at deliberation forums, resulting in uneven information reception; difficulty understanding technical administrative and financial terminology; and limited communication and technological facilities under certain conditions.

These obstacles are consistent with findings in other studies on village head communication, which identify limited communication capacity among officials, low community literacy, and suboptimal use of information technology as common obstacles to village government communication (Kurniawati & Prianto, 2026). The similarity of obstacle patterns across research locations indicates that this issue is structural at the general village governance level, rather than unique to Basalale Village.

4.9. Strategies for Overcoming Obstacles

To address these obstacles, the village government adopts strategies such as increasing the intensity of direct communication, using simpler and more easily understood language, providing more open space for questions and answers, and conducting periodic evaluation through internal meetings to assess the effectiveness of communication carried out so far.

This strategy is consistent with the principle of participatory communication, which combines primary interpersonal communication with message simplification to reach all layers of the community (Nurhaliza, 2025). Nevertheless, the strategies applied still focus on improving message quality and face-to-face intensity, while channel diversification—for example, more systematic use of the village information medium—has not yet become a main priority.

4.10. Cross-Informant Interview Matrix

Table 3 summarizes the comparison of perspectives across informant groups on each research focus, forming the basis for data triangulation in this study.

Table 3. Cross-Informant Interview Matrix

Focus	Village Head	Village Secretary	Finance Officer	BPD	Community
Planning	Meetings and deliberation	Internal coordination	Based on budget discussion	Involved	Providing proposals
Organizing	Providing direction	Coordinating staff	Managing financial	Oversight	Following

Focus	Village Head	Village Secretary	Finance Officer	BPD	Community
			administration		information
Implementation	Direct communication	Deliberation/meetings	Financial information	Communication and oversight	Receiving information
Disbursement	Based on programs	In line with planning	In line with budget	Monitoring	Aware of activities
Transparency	Openness of information	Program information	Financial information	Requesting clarification	Needing information
Participation	Deliberation	Community proposals	Providing explanation	Accommodating aspirations	Conveying needs
Oversight	Government/BPD/community	Coordination	Accountability	Oversight	Social oversight
Obstacles	Community understanding	Community attendance	Financial terminology	Community activeness	Access to information
Strategy	Open communication	Simple language	Easy-to-understand information	Improved communication	More routine information

Source: processed by the author(s) from field interview data.

4.11. General Discussion

Overall, the findings show that communication management in Basalale Village has carried out all four communication management functions—planning, organizing, implementing, and controlling—in a structured manner, albeit with village-specific characteristics that rely heavily on face-to-face forums. Dependence on deliberation and direct communication reflects an adaptation to a community that is not yet fully connected to digital media (Ahmad & Susilawati, 2025; Dewi, 2021), while also being a strength in itself because it enables direct two-way dialogue as emphasized in the concept of participatory communication (Nurhaliza, 2025). Nevertheless, dependence on face-to-face forums is also a source of information gaps, since residents who do not attend deliberations tend to lag behind in information compared to those who attend. This condition is consistent with the village government communication obstacles

found in previous studies (Kurniawati & Prianto, 2026; Muhtada et al., 2020), so that the transparency pursued by the Basalale Village government can be described as formal-partial: available to community members who actively seek or attend forums, but not yet fully reaching passive segments or those with limited access.

These findings enrich the conventional communication management framework (Cangara, 2013; Effendy, 2002) by showing that, in the context of village governance in island regions, the communication implementation function tends to concentrate on a single dominant channel (face-to-face), in contrast to modern organizational contexts that generally apply a media mix between direct and digital communication. The implication is that strategies to improve transparency and participation in such villages should be directed toward strengthening supporting non-face-to-face channels (information boards, simple print media, or basic digital channels) as a complement to, rather than a replacement for, the deliberation forum that has been running well.

4.12. Theoretical and Practical Implications

Theoretically, this study provides empirical evidence that the four-function communication management framework remains relevant at the smallest level of government (the village), but its application needs to account for infrastructural and digital-literacy limitations as contextual variables shaping channel choice. Practically, these findings offer input for the Basalale Village government and villages with similar characteristics to design a more inclusive communication channel mix, strengthen the role of the BPD and community leaders as information conduits to groups that rarely attend official forums, and document community complaint mechanisms more systematically to support accountability.

5. Conclusion and Suggestion

Based on the results and discussion, it can be concluded that communication management in the village fund disbursement pattern in Basalale Village is implemented through the stages of communication planning, organizing, implementing, and controlling, with village deliberation and direct communication as the main channels. The division of communication tasks follows the structure of village officials' duties and functions, with coordination involving the BPD in the discussion and oversight process. The village fund disbursement pattern follows the flow of planning, deliberation, information dissemination, program implementation, oversight, and accountability, with a two-way communication relationship pattern among the village government, the BPD, and the community.

Transparency and community participation have been formally pursued through deliberation forums and the provision of village information media, but their dissemination has not yet reached all segments of the community evenly—a pattern of formal-partial transparency also found in other village governance contexts. The main obstacles faced include disparities in community understanding, limited attendance at forums, and difficulty understanding technical administrative and financial terminology, which are addressed through strategies of language simplification, increased communication intensity, and the opening of wider question-and-answer opportunities. This study confirms that the effectiveness of village fund communication management at the village level is strongly determined by the balance between the strength of face-to-face communication and efforts to broaden the reach of information to community groups that do not actively attend official forums.

Based on these conclusions, several suggestions are put forward. The Basalale Village government is encouraged to optimize the use of village information media (information boards, print media, or simple digital media) as a complement to deliberation forums, so that community members who are unable to attend still receive the same information. A more routine and scheduled communication timetable should be established, not only ahead of activity implementation, so that the community has a greater opportunity to provide input from the early planning stage. The delivery of financial and administrative information should be accompanied by explanations of technical terms in simpler language, for example through visual summaries or infographics, to reduce disparities in community understanding. The BPD and community leaders need to be empowered more actively as communication bridges to community groups that rarely attend official forums, in order to broaden the reach of participation and oversight. The village government is also encouraged to document community complaint mechanisms systematically and conduct periodic communication evaluations so that improvements can be measured over time.

6. Limitations and Future Research

This study has limitations in terms of geographic coverage, which is confined to a single village, so that the findings cannot be directly generalized to all villages in Buru Regency or other island regions without considering differences in socio-geographic context. In addition, this study is descriptive-qualitative and interview-based, and therefore does not quantitatively measure the level of community understanding of or satisfaction with Village Fund communication. Future research is encouraged to employ a mixed-methods approach to measure communication effectiveness more precisely, and to expand the scope to several villages in order to observe comparative patterns across regions.

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Declaration of AI and AI-assisted technologies in the writing process

During the preparation of this work, the author(s) used Claude (Anthropic) in order to assist with drafting, translating, and formatting the manuscript in accordance with the target journal's structure. After using this tool, the author(s) reviewed and edited the content as needed and take full responsibility for the content of this publication. [Please confirm, adjust, or remove this statement according to the actual extent of AI assistance used and the target journal's policy.]

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