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Beyond Vertical Compliance: A Hybrid Collaborative Governance Model for Village Fund Accountability in an Extractive-Industry Setting in Berau, East Kalimantan, Indonesia

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A R T I C L E I N F O

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A B S T R A C T

This study examines how collaborative governance operates in the accountability of village fund management in Sei Bebanir Village, Sambaliung District, Berau Regency, an area surrounded by coal mining and oil palm plantations. A qualitative descriptive-analytic case study was carried out using in-depth interviews, participant observation, and document analysis, and the data were coded in NVivo 12 Plus through O'Leary's four dimensions: structure and institutions, process dynamics, collaborative leadership, and accountability. The findings reveal a sharp asymmetry between vertical and horizontal accountability. Compliance with the financial reporting application scored 92 and timeliness of reports 88, whereas public access to detailed budget documents scored only 18 and complaint channels 15 on a 100-point scale. The study proposes a hybrid governance model consisting of a One-Table Pre-Planning Forum, a Concise Digital Transparency System, and a Customary-Law-Based Social Audit. The model extends existing collaborative governance theory by integrating formal state institutions with customary moral sanctions in rural communities.

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INTRODUCTION

The enactment of Law No. 6 of 2014 on Villages marked a paradigmatic shift in Indonesian local governance. Under the law, the village is no longer treated as an extension of supra-village power but as a subject of development that holds recognition and subsidiarity, and therefore possesses the authority to regulate and manage its own affairs (Republik Indonesia, 2014). The most consequential expression of this mandate is the Village Fund, a direct fiscal transfer from the national budget. Antlöv et al. (2016) argue that the law created new opportunities for community life and local democracy, but that its outcomes depend heavily on how village authorities are held to account. When the volume of funds grows faster than institutional capacity, accountability becomes the weakest link in the chain.

Accountability in village finance cannot be reduced to administrative reporting. Bovens (2007) describes accountability as a relationship in which an actor feels obliged to explain and justify conduct to a forum, which may then pose questions, pass judgement, and impose consequences. In a village setting, this relationship runs upward to the district and central government (vertical accountability), sideways to the Village Consultative Body (horizontal accountability), and outward to citizens as the ultimate holders of sovereignty (social accountability). Fox (2015) adds that social accountability only works when citizen voice is coupled with the capacity of the state to respond. Where the three directions are unbalanced, the consequences range from inefficient allocation of resources to elite capture and the erosion of public trust.

Sei Bebanir Village in Sambaliung District, Berau Regency, East Kalimantan, illustrates this problem clearly. Berau's economy rests on extractive sectors: its gross regional domestic product reached IDR 17.24 trillion in 2023, and the planted area of oil palm reached 141,086.94 hectares (BPS Kabupaten Berau, 2022). The corporate social responsibility (CSR) funds of the largest coal company in the regency were reported at IDR 114 billion in 2023 (Pansus Investigasi Pertambangan DPRD Provinsi Kalimantan Timur, 2023). At the same time, an open agrarian dispute over claims of mine expansion erupted in mid-2023 between the villagers and the company. The village itself is heterogeneous. It is inhabited by 3,359 people (1,781 men and 1,578 women) across 42.32 km² and 13 neighbourhood units, with indigenous Dayak Kenyah, Berau, and Orang Banua communities living alongside migrants from Java and Sulawesi (Pemerintah Kampung Sei Bebanir, 2025).

The fiscal figures look impressive at first sight. The Village Fund allocation rose from IDR 1.15 billion in 2021 to IDR 1.30 billion in 2023, with realization of 98.7% to 99.6% each year, and total village revenue reached IDR 6.32 billion in 2024 and IDR 6.47 billion in 2025 (Pemerintah Kampung Sei Bebanir, 2025). Yet preliminary observation showed that planning forums tended to be ceremonial, that budget information on public notice boards was limited to global summaries, and that the consultative body struggled to perform its oversight function. In other words, near-perfect absorption coexisted with weak substantive accountability, which is precisely the kind of gap that a purely compliance-based reading of village performance cannot detect.

Collaborative governance has been offered as an alternative to hierarchical, top-down control for problems that involve many actors with divergent interests (Ansell & Gash, 2008). However, the literature has largely been built on cases from post-industrial societies, where participants are assumed to be autonomous and relatively equal, and it says little about rural communities in which customary authority, kinship, and corporate presence shape how collaboration actually works (Emerson et al., 2012; O'Leary & Vij, 2012). Village fund studies in Indonesia, in turn, often focus on formal institutions and regulatory compliance. This creates a research gap: few studies use a collaborative governance framework to explain the accountability of village funds in an extractive-industry setting, and even fewer connect formal state instruments with customary institutions in one model. The urgency of this study lies in the size of the funds involved, the visible trust deficit in the field, and the need for a model that is workable in villages with similar characteristics. Accordingly, this article examines the practice of collaborative governance in village fund accountability in Sei Bebanir, identifies its supporting and inhibiting factors, and formulates a contextual model.

THEORETICAL REVIEW

Collaborative Governance

Ansell and Gash (2008) define collaborative governance as an arrangement in which one or more public agencies directly engage non-state stakeholders in a formal, consensus-oriented, and deliberative decision-making process. Their model identifies starting conditions, institutional design, facilitative leadership, and the collaborative process itself (face-to-face dialogue, trust building, commitment, shared understanding, and intermediate outcomes) as the core components. Emerson et al. (2012) broadened this view by treating collaborative governance as a system of collaborative dynamics that produces actions and adapts to its context. Bryson et al. (2015) similarly emphasise that cross-sector collaboration is fragile and depends on leadership, governance mechanisms, and the management of power imbalances.

This study adopts the four-dimension lens associated with O'Leary and Vij (2012), which is suited to analysing public-sector collaboration in practice. The dimensions are structure and institutions (rules, forums, and role allocation), process dynamics (communication, trust, and conflict management), collaborative leadership (facilitation, mediation, and delegation), and accountability (transparency, oversight, and answerability). Using four dimensions allows the analysis to treat accountability not as a separate administrative matter but as an outcome that emerges from the other three.

Public Accountability

Bovens (2007) conceptualises accountability as a relationship with three phases: the actor provides information, the forum debates it, and the forum passes judgement that may carry consequences. He distinguishes accountability by the type of forum (political, legal, administrative, professional, and social) and by the nature of the obligation. This is useful for village governance because the

same village head answers simultaneously to the district government, to the consultative body, and to the villagers. Traditional approaches equate accountability with financial reporting, but a multidimensional reading requires that information be accessible, that the forum be able to question it, and that sanctions be credible.

Fox (2015) reviews the evidence on social accountability and concludes that initiatives relying on information and voice alone often fail unless they are linked to mechanisms that give citizens leverage, which he describes as the "teeth" that turn voice into consequences. This distinction between soft and hard accountability is central to the present analysis, because it asks not only whether information is disclosed but whether anyone can act on it.

Village Fund Governance in Indonesia

Since Law No. 6 of 2014, Indonesian villages have managed substantial fiscal transfers through a system of participatory planning, budgeting, and reporting supported by a national financial application (Republik Indonesia, 2014). Antlöv et al. (2016) show that the reform strengthened recognition of village authority and opened space for participation, but that upward administrative accountability remained dominant and that village elites often retained control over decisions. Villages therefore face a double demand: they must satisfy detailed central regulations while also responding to local expectations. Agranoff (2006) reminds us that collaboration in networks requires the sharing of information and the building of trust, both of which are undermined when information is asymmetrically held by one actor. These insights frame the empirical question of whether formal compliance in a village can coexist with substantive collaboration.

METHODOLOGY

This study employed a qualitative approach with a descriptive-analytic case study design. The qualitative approach was chosen because the research questions ask how and why collaboration succeeds or fails, which requires an in-depth understanding of meanings and relations among actors in a natural setting (Creswell & Poth, 2018). The case study strategy permits the researcher to open the "black box" of implementation and to link formal policy with practice in the field (Yin, 2018). Sei Bebanir Village was selected through purposeful sampling as an information-rich case (Patton, 2015), since it combines Village Fund transfers, large corporate CSR flows, indigenous communities, and migrant residents within one administrative unit.

Primary data were collected through in-depth interviews and participant observation, complemented by document analysis. Informants were chosen purposively and represented the sub-district head, the village head, the village treasurer, the Village Consultative Body, the customary community, community figures, and non-governmental organizations, together with an official of the district Community and Village Empowerment Office. Observation covered village planning forums, project implementation, and informal interaction in places such as coffee shops. Documents included planning and budget documents, accountability reports, village regulations, and meeting minutes.

Triangulation of sources and techniques was used to cross-check information and reduce bias (Patton, 2015).

Data analysis followed the interactive model of data condensation, display, and conclusion drawing (Miles et al., 2014) and was assisted by NVivo 12 Plus. Transcripts and documents were imported and classified, then coded deductively using the four O'Leary dimensions as parent nodes and inductively to capture emerging themes such as supporting factors and the influence of the mining company. Coding references were counted for each child node, matrix coding queries compared meanings across actor groups, and project maps were produced to visualise relations among nodes. The resulting concept maps served as the basis for designing the contextual model.

RESULTS

The results are presented in line with the three research questions. Sections 4.1 to 4.4 describe how collaborative governance operates across the four dimensions of O'Leary and Vij (2012), Section 4.5 reports the supporting and inhibiting factors, and Section 4.6 presents the contextual model that was derived from the axial coding. Counts of coding references come from NVivo 12 Plus. Because Table 3 aggregates thematic references at the level of the parent nodes, while Tables 1 and 2 count references at the level of the child nodes, the totals of the two levels are not directly comparable.

Structure and Institutions

The analysis of the structure and institutions dimension produced 227 coding references across nine child nodes (Table 1). Institutional barriers were the most frequently coded theme (42 references, 18.5%), followed by the division of actors' roles (38; 16.7%), standard operating procedures for village fund management (35; 15.4%), and informal forums (29; 12.7%). Formal forums received only 18 references (7.9%), and the involvement of CSR partners and non-governmental organizations only 8 (3.5%). The ranking shows that the formal architecture meant to house participation is discussed mostly as an obstacle, while informal forums attract more than one and a half times the attention given to formal ones.

Table 1. Axial coding results for the structure and institutions dimension

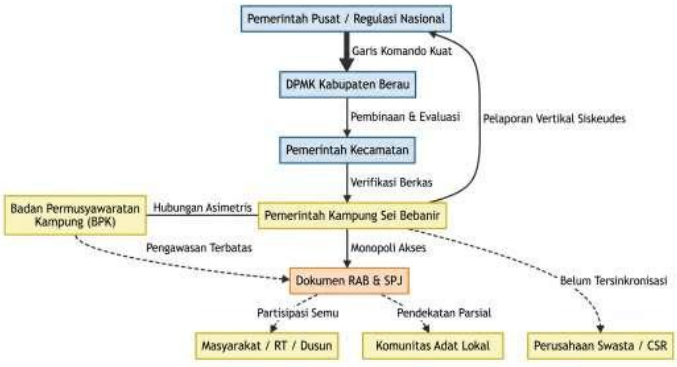
Category (child node)	References	Coverage (%)
Institutional barriers	42	18.5
Division of actors' roles	38	16.7
Village fund management SOP	35	15.4
Informal forums	29	12.7
Involvement of customary, religious, and community figures	25	11.0
Involvement of sub-district head and district office	21	9.2
Formal forums	18	7.9

Category (child node)	References	Coverage (%)
Involvement of village institutions (LPM, PKK, youth)	11	4.8
Involvement of CSR and NGOs	8	3.5

Source: NVivo 12 Plus output, researcher's data (2026).

The formal design is, on paper, inclusive. An official of the district Community and Village Empowerment Office explained that the regent issues a regulation every year on the preparation of the village budget, derived from national ministerial regulations, and that it obliges villages to use a participatory approach (interview, May 10, 2026). The planning team may not be dominated by the village executive and must include the Village Consultative Body, women's representatives, and customary figures. In practice, however, the village head described the central rules as frequently overlapping and changing suddenly, and said that mandatory allocations such as direct cash assistance and food security narrow the space for collaboration (interview, May 12, 2026). Decisions that are locked in from above reduce the meaning of inclusive deliberation because the strategic allocation has been fixed before residents speak.

The most serious institutional finding concerns access to information. The chair of the Village Consultative Body stated that proof of expenditure and the detailed cost estimates are not freely shown to the body (interview, May 14, 2026). The village executive justified the restriction by pointing to the risk that data would be politicised. From the standpoint of collaborative governance, this monopoly over technical documents is an institutional malfunction, since the body can neither verify unit prices nor detect the inflation of material costs during monitoring of physical projects. Figure 1 summarises the existing ecosystem. Relations run mainly along a vertical command line from the central government through the district and the sub-district to the village government, mediated by the financial reporting application. The Village Consultative Body is linked to the village government only by an asymmetric relationship, and community groups, customary institutions, and private companies are connected to the budget process only partially.



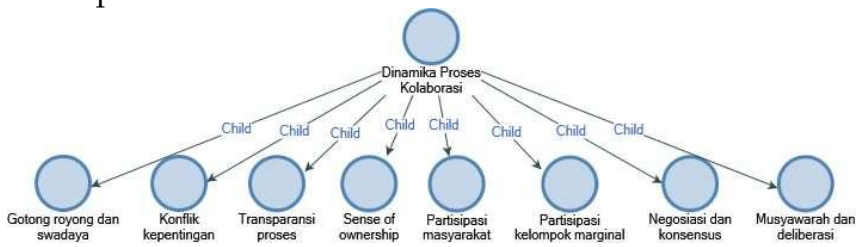
(Source: NVivo 12 Plus output, researcher's data, 2026)

Figure 1. Existing ecosystem of collaborative governance in Sei Bebanir Village

The involvement of CSR partners is the thinnest node, and it is telling. Interaction with the mining company is mostly transactional, reactive, and sporadic, and there is no long-term memorandum of understanding that is integrated with the village planning cycle. As a result, physical facilities financed through CSR and those financed through the village budget are not planned together, which creates the risk of overlapping projects.

Process Dynamics

The process dynamics dimension revealed a marked contrast between formal and informal arenas (Figure 2). The village development planning forum was frequently described as ceremonial, and residents' attendance was used to meet administrative requirements. Women's attendance at planning forums was only 12% in 2024 and 14% in 2025. The village treasurer observed that women and smallholder farmers often attend but hesitate to speak unless they are asked directly (interview, May 12, 2026). This behaviour reflects ewuh pakewuh, a Javanese-rooted culture of deference that persists among migrant and local residents alike, and it silences precisely the groups whose aspirations the forum is expected to capture.



(Source: NVivo 12 Plus output, researcher's data, 2026)

Figure 2. NVivo project map of process dynamics

Substantive deliberation takes place elsewhere. According to the village head, many crucial decisions are settled on the porch of a customary leader's house or after prayers at the mosque, not in the village office meeting room (interview, May 12, 2026). The treasurer likewise said that critical decisions are often resolved in coffee shops or during visits to the customary chief (interview, May 12, 2026). These spaces strip away protocol, allow heart-to-heart dialogue, and help to dissolve the political resentment left over from village head elections. Gotong royong and the sense of ownership it produces were repeatedly coded as the main assets of the process, alongside deliberative consultation, negotiation and consensus, and the participation of the community and of marginal groups.

Conflict management also relied on pragmatic compromise. When two neighbourhoods competed for the same infrastructure project, the village head proposed to divide the work so that one neighbourhood would be served this year and the other in the following year (interview, May 13, 2026). Such multi-year phasing prevented a deadlock that could have blocked the approval of the village budget. Trust, meanwhile, was reported to be fragile. The village treasurer argued that opening the data fully is the most effective way to answer suspicion about the budget (interview, May 12, 2026), yet a community figure stated that

residents were not convinced that village finances were managed honestly (interview, May 15, 2026). The gap between these two statements shows that the willingness to disclose exists among some officials but has not been institutionalised.

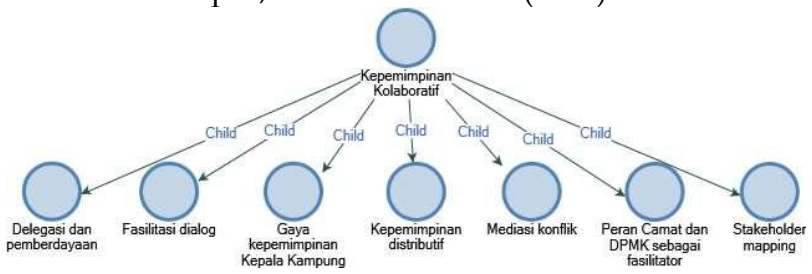
Collaborative Leadership

Collaborative leadership was coded with 130 references across seven child nodes (Table 2 and Figure 3). The leadership style of the village head was the most prominent node (28 references, 21.5%), followed by dialogue facilitation (24; 18.5%), conflict mediation (21; 16.1%), stakeholder mapping (18; 13.8%), delegation and empowerment (15; 11.5%), distributed leadership (13; 10.0%), and the sub-district and district offices as facilitators (11; 8.6%). The distribution shows that leadership in Sei Bebanir is above all a matter of facilitation and mediation, and that distributed leadership, which is the mark of a mature collaborative system, remains a minor theme.

Table 2. Axial coding results for the collaborative leadership dimension

Node / coding theme	References	Share (%)
Leadership style of the village head	28	21.5
Dialogue facilitation	24	18.5
Conflict mediation	21	16.1
Stakeholder mapping	18	13.8
Delegation and empowerment	15	11.5
Distributed leadership	13	10.0
Sub-district and district office as facilitators	11	8.6

Source: NVivo 12 Plus output, researcher's data (2026).



(Source: NVivo 12 Plus output, researcher's data, 2026)

Figure 3. NVivo project map of collaborative leadership

Informants portrayed the village head as an adaptive facilitator who positions himself as a mediator among factions and who maps the key figure in every neighbourhood. Delegation was regarded as reasonably well practised, and the village head himself stated that he favours delegation because he cannot work alone. The sub-district head was described as a mentor and facilitator, and the district office as a source of technical guidance. Leadership also carries a burden. The village head recounted the dilemma of choosing between complying with the central mandate, without which funds would not be disbursed, and meeting residents' demand for irrigation, and he admitted that he must go

around explaining to residents so that they do not feel betrayed (interview, May 14, 2026). This personal absorption of the tension is effective in the short term but concentrates the burden on one figure, and technical mastery of the financial application is held by only one or two officials.

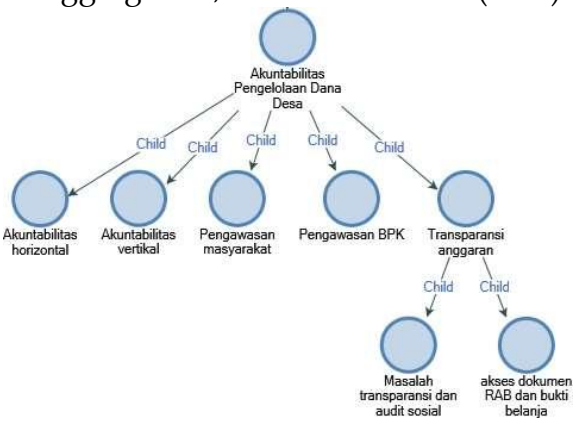
Accountability

Table 3 shows how the 575 thematic references were distributed across the four dimensions. Structure and institutions dominated the discussion (42.6%), while process dynamics (20.0%) and collaborative leadership (14.8%) were much less prominent, and accountability accounted for 22.6%. The imbalance indicates a system oriented toward procedural compliance rather than collaboration.

Table 3. Distribution of thematic references by collaborative governance dimension

Dimension (O'Leary)	References	Share (%)	Existing trend
Structure and institutions	245	42.6	Very strong (procedural compliance)
Process dynamics	115	20.0	Weak (bureaucratic and cultural barriers)
Collaborative leadership	85	14.8	Very weak (centred on a single authority)
Accountability	130	22.6	Moderate (vertical reporting dominates)
Total	575	100.0	Structural imbalance

Source: NVivo 12 Plus aggregation, researcher's data (2026).



(Source: NVivo 12 Plus output, researcher's data, 2026)

Figure 4. NVivo project map of the accountability dimension

Figure 4 shows that accountability was coded into vertical accountability, horizontal accountability, public oversight, oversight by the Village Consultative Body, and budget transparency, the last of which branches into problems of transparency and social audit and access to cost estimates and proof of expenditure. Table 4 exposes the core anomaly. The village scored 92 for compliance with the financial reporting application, 88 for the timeliness of

accountability reports, and 85 for installing billboards summarising the budget. In contrast, public access to detailed cost estimates scored 18, citizen involvement in physical project audits 22, and the availability of interactive complaint channels 15. The chair of the Village Consultative Body remarked that the billboards do not help because they contain collective activities that are difficult for residents to understand (interview, May 15, 2026). They display only global totals, without unit prices, volumes, or technical specifications.

Table 4. Gap between vertical and horizontal accountability indicators

Indicator	Score (1–100)	Category	Orientation
Compliance with the reporting application	92	Very high	Supra-village (vertical)
Timeliness of accountability reports	88	High	Supra-village (vertical)
Budget summary billboards	85	High	Public (one-way information)
Public access to detailed cost estimates	18	Very low	Public (substantive transparency)
Citizen involvement in physical audits	22	Low	Public (participatory oversight)
Interactive complaint channels	15	Very low	Public (horizontal responsiveness)

Source: NVivo 12 Plus matrix analysis, researcher's data (2026).

The fiscal room for local discretion also narrowed (Table 5). Mandatory spending rose from 65% to 72% of the village budget between 2024 and 2025, while the discretionary share for local physical development fell from 35% to 28%, even though total revenue increased from IDR 6.32 billion to IDR 6.47 billion. Formal complaints rose from three to five cases, which informants interpreted as a sign of apathy rather than satisfaction. The village head noted that the village's own social audit is natural: when a road is damaged quickly or a programme fails, residents protest immediately in coffee shops or in social media groups (interview, May 14, 2026). This spontaneous audit is a real form of social accountability, but it has no formal channel and therefore no guaranteed response.

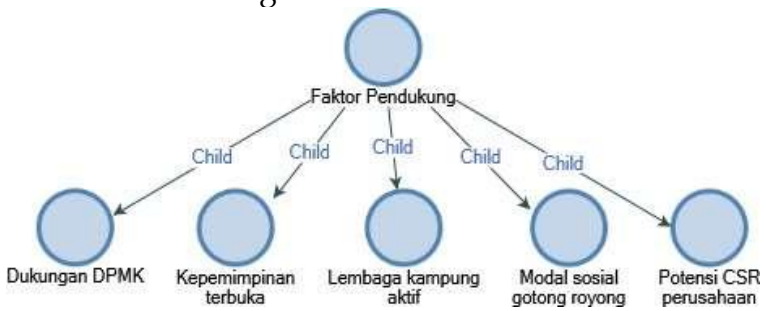
Table 5. Budget structure and participation indicators, 2024–2025

Indicator	2024	2025
Total village revenue (IDR)	6,316,256,568	6,471,017,861
Mandatory spending (% of total funds)	65	72
Local discretionary space (% of total funds)	35	28
Women's attendance at planning forums (%)	12	14
Formal complaints (cases)	3	5

Source: Village budget documents and NVivo analysis, researcher's data (2026).

Supporting and Inhibiting Factors

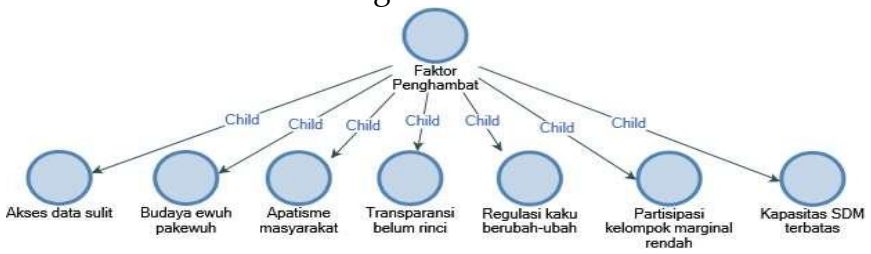
Five supporting factors emerged from the coding (Figure 5): support from the sub-district and district offices, open leadership, an active village institution, the social capital of gotong royong, and the potential of corporate CSR. Social capital was the central factor because it converts limited village cash into communal ownership of assets, for instance when the village head requires community self-help contributions to complement the budget. Open-minded leadership turns this capital into organised collective action, and the Village Consultative Body complements the structure by gathering aspirations and holding pre-meeting consultations before the village deliberation. Supra-village offices contributed through graduated guidance and mediation, and CSR offers an alternative resource outside government transfers.



(Source: NVivo 12 Plus output, researcher's data, 2026)

Figure 5. Supporting factors of collaboration

Seven inhibiting factors were identified (Figure 6): limited access to data, the culture of ewuh pakewuh, public apathy, non-detailed transparency, frequently changing and rigid regulations, low participation of marginal groups, and limited human resource capacity. Table 6 combines the axial categories of both groups. Political pressure after village head elections threatened the objectivity of deliberation, and digital reporting requirements consumed staff time that could otherwise be spent on field supervision, so that the transaction costs of collaboration became too high.



(Source: NVivo 12 Plus output, researcher's data, 2026)

Figure 6. Inhibiting factors of collaboration

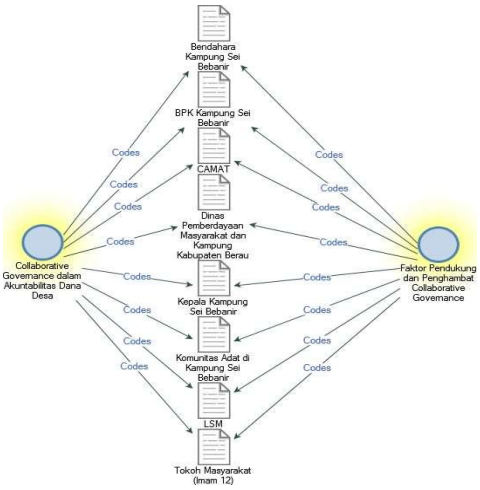
Table 6. Axial categories of supporting and inhibiting factors

Type	Axial category	Main indicators
Supporting	Social capital	Residents' participation, physical self-help (gotong royong)
Supporting	Open leadership	Acceptance of criticism, dialogue facilitation

Type	Axial category	Main indicators
Supporting	Active consultative body	Oversight of deliberation, aspiration gathering
Supporting	Supra-village role	Graduated guidance, conflict mediation
Supporting	CSR potential	Synergy with corporate programmes
Inhibiting	Limited human resources	Low digital literacy, single operator of the financial application
Inhibiting	Rigid regulation	Mandatory spending, frequently changing rules
Inhibiting	Transparency deficit	Closed access to cost estimates of projects
Inhibiting	Political intervention	Post-election pressure, project quotas for elites

Source: NVivo 12 Plus axial coding matrix, researcher's data (2026).

Figure 7 maps the actors who most often spoke about both groups of factors. The village head, the consultative body, the sub-district head, the district office, the customary community, and community figures all contributed to the coding of supporting and inhibiting factors, whereas non-governmental organizations were rarely represented. This shows that the debate about what enables and what obstructs collaboration is confined largely to the state and customary actors.



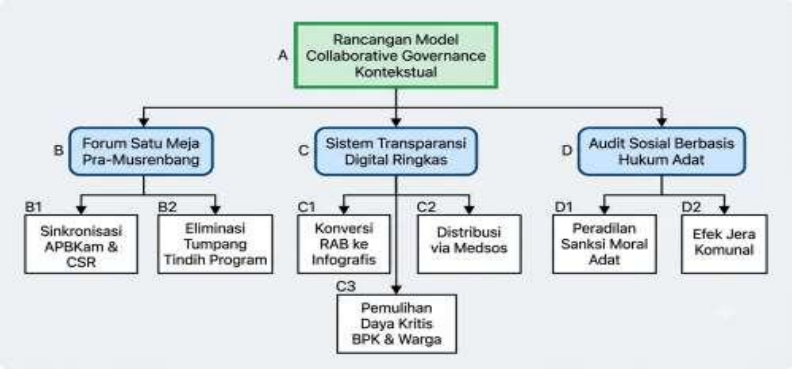
(Source: NVivo 12 Plus output, researcher's data, 2026)

Figure 7. NVivo map of informants coded to supporting and inhibiting factors

The Contextual Model

The model designed from the axial coding is a hybrid institution that combines the formality of the state bureaucracy with local moral sanctions (Figure 8). It rests on three pillars. The first is a One-Table Pre-Planning Forum, which synchronises the village budget with the CSR programmes of surrounding companies and eliminates overlapping projects. The second is a Concise Digital Transparency System, which converts technical cost estimates into infographics distributed through social media and thereby restores the critical capacity of the consultative body and residents. The third is a Customary-Law-Based Social Audit, in which customary councils apply moral sanctions and communal

ostracism to those who violate budget commitments, giving oversight a deterrent effect that administrative audits lack.



(Source: researcher's design based on NVivo 12 Plus analysis, 2026)

Figure 8. Contextual collaborative governance model

Table 7. Problems addressed by each pillar of the contextual model

Pillar	Problem addressed	Expected outcome
One-Table Pre-Planning Forum	Unsynchronised village budget and CSR; overlapping projects	Integrated planning calendar and no duplicated projects
Concise Digital Transparency System	Closed cost estimates; billboards that cannot be understood	Restored critical capacity of the consultative body and residents
Customary-Law-Based Social Audit	Ewuh pakewuh; weak sanctions for violated commitments	Communal deterrence and substantive accountability

Source: researcher's design (2026).

DISCUSSION

Vertical Compliance and the Illusion of Transparency

The central finding is the asymmetry between vertical compliance and horizontal accountability. Sei Bebanir performs very well on the indicators that supra-village authorities can observe, such as absorption of 98.7% to 99.6% of the Village Fund, reporting, and timeliness, but performs poorly on the indicators that citizens need to hold the executive to account. In the terms of Bovens (2007), the first phase of accountability, in which information is provided, is met only formally, while the second and third phases, in which a forum debates and judges the information, are disabled because the consultative body and residents cannot obtain the detailed budget documents. The billboards illustrate what may be called an illusion of transparency: information is published, but in a form that cannot be questioned. This aligns with the warning of Agranoff (2006) that asymmetric information damages trust building in collaborative arrangements, and with the observation of Antlöv et al. (2016) that upward accountability tends to overshadow downward accountability under the Village Law.

The explanation offered by the executive, the fear that data will be politicised, deserves to be taken seriously rather than dismissed. It suggests that

withholding documents is a defensive response to low trust and to the political rivalry that follows village head elections. Restricted information, however, deepens the very distrust it is meant to prevent, and it produces a cycle in which suspicion justifies secrecy and secrecy sustains suspicion. The comment of the treasurer that opening the data is the most effective way to counter suspicion points to a way out that already exists within the village government itself, and it supports the design of the concise digital transparency pillar.

Institutional Design and the Primacy of Informal Arenas

The results complicate the institutional design argument in the collaborative governance literature. Ansell and Gash (2008) treat clear ground rules and formal, structured forums as conditions of successful collaboration, yet in Sei Bebanir the formal forums generated the least coding and were described as ceremonial, while the informal spaces were where negotiation actually occurred. This is consistent with Akbar et al. (2020), who found that village-level planning forums in Indonesia are frequently dominated by elites and that women and disadvantaged groups have limited access. The present study adds that the informal arena is not merely a substitute for failed formal participation but the place where trust is actually built, which supports the emphasis of Emerson et al. (2012) on the dynamics of engagement, shared motivation, and joint capacity rather than on formal structure alone.

The rising share of mandatory spending, from 65% to 72%, shows how central regulation can hollow out the autonomy that collaboration needs. Where more than two thirds of the budget is pre-allocated, deliberation over the remainder becomes largely symbolic. This resonates with Bryson et al. (2015), who argue that cross-sector collaborations are difficult to sustain when governance mechanisms are imposed and leave little room for partners to shape their own agreements. The finding also qualifies the decentralisation narrative of Antlöv et al. (2016): the Village Law grants recognition and subsidiarity in principle, but the ratio of mandatory to discretionary spending suggests that the practical scope for autonomous decisions may be shrinking rather than growing.

Collaborative Leadership as a Compensating Mechanism

Leadership emerged as the mechanism that keeps collaboration alive despite structural weaknesses. The village head, working with customary leaders, fulfilled the facilitative role that Emerson et al. (2012) associate with generating shared motivation and capacity for joint action, and Ansell and Gash (2008) describe as essential for bringing stakeholders to the table and keeping them there. The sub-district and district offices acted as boundary spanners who cushioned the pressure of central rules. Williams (2002) argues that competent boundary spanners rely on relationships, trust, and the ability to manage across organisational and cultural divides, and this description fits the way the village head and customary figures move between the state bureaucracy and the community.

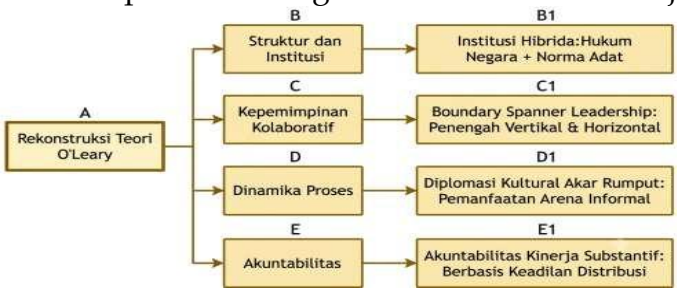
The weakness of this arrangement is its dependence on individuals. Distributed leadership accounted for only 10.0% of leadership references, and technical competence in the financial application is held by one or two officials.

Table 3 also shows that collaborative leadership received the smallest share of thematic references (14.8%). The system therefore compensates for structural weakness with personal capability, which is efficient but fragile if the incumbent changes or if political pressure after an election intensifies. This is why the proposed model institutionalises informal practice, for example by making the pre-planning forum a legally recognised stage, rather than relying on the goodwill of particular leaders.

Toward a Hybrid Institution: Customary Social Audit

The customary social audit responds directly to the argument of Fox (2015) that citizen voice must be coupled with the capacity of the state, or of another authoritative body, to respond. Publishing simplified budget information addresses the information gap, but information alone would risk the soft accountability that Fox criticises. Where residents hesitate to speak because of ewuh pakewuh, the fear of communal shame is a culturally credible sanction that can convert voice into consequence. Customary law thus supplies what the formal system lacks, namely an enforcement mechanism that is locally legitimate and feared. The finding that customary diplomacy resolved land disputes more effectively than formal legal instruments supports this interpretation and implies that the starting conditions in Ansell and Gash (2008), notably power asymmetries and the history of conflict, must be read through local cultural institutions.

The model also speaks to the theoretical framework itself. The four dimensions of O'Leary and Vij (2012) treat structure, process, leadership, and accountability as distinct components. The evidence from Sei Bebanir suggests that in rural communal settings the boundary between formal structure and informal process is porous, and that accountability is produced by their combination, not by any single dimension. Figure 9 presents the reconstruction of the theory. Structure and institutions become a hybrid institution that pairs state law with customary norms, collaborative leadership becomes boundary spanner leadership that bridges vertical and horizontal authority, process dynamics become cultural diplomacy at the grassroots, and accountability is redefined as substantive performance grounded in distributive justice.



(Source: researcher's design based on NVivo 12 Plus analysis, 2026)

Figure 9. Reconstruction of collaborative governance theory

CONCLUSIONS AND RECOMMENDATIONS

Collaborative governance in the accountability of village fund management in Sei Bebanir is dominated by vertical administrative compliance, while horizontal and social accountability remain weak. The executive's control over detailed budget documents weakens the oversight of the Village Consultative Body and marginalises substantive participation in formal forums, whereas collaboration survives through cultural diplomacy in informal spaces facilitated by the village head and customary leaders. Social capital, adaptive leadership, and the buffering role of supra-village offices support collaboration, while rigid central regulation, limited digital capacity, closed budget documents, ewuh pakewuh, and post-election political pressure inhibit it. The contextual answer is a hybrid institution consisting of the One-Table Pre-Planning Forum, the Concise Digital Transparency System, and the Customary-Law-Based Social Audit.

Based on these conclusions, village governments are recommended to open detailed cost estimates to the consultative body and to convert them into simple infographics for residents. District and sub-district governments should issue regulations that align village planning calendars with corporate CSR work plans and act as a buffer against excessive mandatory spending. The Village Consultative Body and customary institutions are encouraged to form an integrated oversight team that combines formal supervision with customary moral sanctions, and mediation and digital literacy training should be provided to village officials.

FURTHER STUDY

Future studies could test the hybrid model through action research or a quasi-experimental design in several villages with different characteristics, for example villages with weak customary institutions or without extractive industries, in order to assess its transferability. Comparative multi-case research and mixed-methods designs that combine network analysis of actor relations with survey measurement of citizen trust would also help to quantify the effect of concise digital transparency and customary social audits on horizontal accountability over time.

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