



Transparent Model of Village Financial Governance: A Review of Public Service Administration

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ABSTRACT: This article discusses a transparent model in village financial governance in Limboto Barat District, Gorontalo Regency, with a focus on the application of the principle of transparency in the management of village funds. Although Law Number 14 of 2008 concerning Public Information Disclosure has encouraged accountability and transparency, the level of information disclosure in Gorontalo Province is still low. This study uses a qualitative-exploratory approach to analyze transparency indicators, such as document accessibility and clarity of information. The results show that access to information related to budget use is still limited, and community participation in supervision is not optimal. This article recommends increasing the commitment of the village government and increasing access to information through the use of digital technology to increase transparency. In addition, it is necessary to build a supervision system that involves the community as active supervisors, in order to increase the efficiency and accountability of village financial management and public trust in the village government.

KEYWORDS: Accountability, Participation, Transparency, Village Financial Management

INTRODUCTION

Since the enactment of Law Number 14 of 2008 concerning Public Information Disclosure (KIP), Indonesia has started a new momentum in the era of openness. Measurement of the dimensions of public information disclosure is measured based on three categories, namely physical and political dimensions, economic dimensions and legal dimensions. Regional financial management is included in the physical and political dimensions involving management by the government. The aspect of openness in the management of village funds in Gorontalo Province has a low level of public information disclosure where on a scale Gorontalo Province is ranked 24th out of 35 Provinces in Indonesia (Triono & Taufik, 2019).

Transparency comes from the word transparent which means clear, real and open. The term transparency can be interpreted as clarity or openness of information. According to Loina Lalolo Krina P. (2003) as quoted by (Kanter, 2021) transparency is a principle that guarantees access or freedom for everyone to obtain information about the implementation of government, namely information about policies, the process of making and implementing them, and the results that Mustopa Didjaja (2003: 261) transparency is the openness of the government in making policies so that they can be known by the public (Sangki et al., 2017). Transparency will ultimately create accountability between the government and the people. (Loina Lalolo Krina P, 2003).

In the context of village fund management, empirical facts show many cases of irregularities and corrupt practices in the management of village funds. This shows a gap between the application of the principle of transparency and the implementation of village fund governance, which shows that the application of transparency principles to the management of village funds nationally has not been maximized. This inequality is also experienced in the management of village funds in West Limboto District, Gorontalo Regency.

To improve accountability of village fund management in Limboto District, accountability is needed by implementing the principles of Good Governance where the principle of openness is the main problem faced by the community. Several factors such as lack of openness due to the behavior of the apparatus that does not always provide access, especially in the aspect of implementing government policies. On the other hand, empirical facts also show that village financial management in Limboto District requires a strong commitment from the village government to implement a financial management system in accordance with applicable laws and regulations. This is intended to improve accountability in village fund management.

This study was conducted with the aim of conducting a fundamental analysis of the application of transparency principles, especially in the management of village funds in West Limboto District. By using a qualitative-exploratory method, this study was conducted using parameters in measuring the extent to which the principle of transparency is applied in village financial



management, by applying transparency indicators. While measuring the dimensions of transparency, Kristianten (2006:73) put forward several indicators such as: (1) availability and accessibility of documents, (2) clarity and completeness of information, (3) Openness of the process, (4) regulatory framework (Siti Humaeroh et al., 2022).

The purpose of writing this article is to encourage the effectiveness of practical governance and the development of transparency theory in the context of village fund management in Limboto District. This research is expected to provide a significant contribution, especially in the development of transparency theory in the context of village fund management. So that it can be widely adopted in efforts to increase public accountability in village fund management broadly and especially in Limboto District, Gorontalo Regency.ancial management.

THEORETICAL CONTEXT

Currently, the discussion of the concept of transparency has developed widely after the development of public administration studies experienced a paradigm shift where the application of public values became an important aspect in measuring the success of the bureaucracy. Since the development of the concept of Good Government, the application of the principle of transparency has increasingly become a very urgent aspect related to increasing accountability and implementation of public policies.

Transparency is one of the principles of good governance, in addition to other dimensions such as participation, accountability, responsiveness and aspects of justice (Sudrajat et al., 2024; Syahputri & Kusdarini, 2021). Meanwhile, Mardiasmo (2009: 18) as quoted by Khairudin et al (2021: 20), places transparency as the main dimension in realizing the principle of Good Government. He emphasized that transparency is the openness of public sector institutions in providing information and disclosure to the public regarding government performance. Mock (1999) views transparency as 'a measure of the degree to which the existence, content, or meaning'. Schauer states that transparency 'is about availability and accessibility', transparency is about the availability and accessibility of information (Schauer, 2014). (Sipahutar et al., 2021: 21)

The concept of transparency was originally introduced by G.E. Moore (1905) who developed how information should be easily accessible to the public. The roots of this thinking are the basis for the birth of the concept of transparency in government. Previously, the application of this basic concept began to be adopted by international institutions such as the World Bank and UNDP by adopting it into the concept of government. Furthermore, conceptually, its development has grown rapidly in relation to governance which must be carried out with the same principles of accountability often with changes in the increasingly developing administrative paradigm.

Furthermore, the development of the concept of openness was adopted into several concepts such as Open Government which was sponsored by the US government in 2011 and has also been developed into a foundation for shifting governance systems that are increasingly directed towards fulfilling public interests in a concept of public service. and has developed rapidly in contributing to the birth of digital governance in the public sector. Currently, the development of governance dimensions has developed into a theory about "Widows Theory" which integrates various factors that can influence transparency resulting from Open Government Development. These various dimensions are then used to measure the transparency paradigm as adopted into various indicators according to the needs of the public sector. One of them was developed by Kristianten (2006:73) who put forward several indicators such as: (1) availability and accessibility of documents, (2) clarity and completeness of information, (3) Openness of processes, (4) regulatory framework (Siti Humaeroh et al., 2022). The application of this concept is very relevant to measure the extent to which the level of openness is applied by the village government in financial management to finance all types of expenditure by the village government.

RESEARCH METHODS

This study uses a qualitative approach to understand the application of the principles of transparency in financial management by the village government in West Limboto District. . The research design was designed with a research focus compiled based on Kristianten's indicators (2006:73) quoted by (Siti Humaeroh et al., 2022), namely: 1) availability of access to information; 2) clarity of information; 3) openness of the process; 4 regulatory framework, related to the application of transparency in village financial management.



To answer the research problem on how to apply the principles of transparency in financial management, this research design is compiled based on Sugiono's (2011) view that empirical data is needed from phenomena that are structurally and unstructured can be found in the process of implementing work programs and financial management by the village government, where community involvement is the main focus to ensure increased information in village financial management. Furthermore, by following the recommendations of Milse and Huberman, a qualitative procedure was carried out, namely the data presentation process, reduction process and drawing conclusions.

Miles Huberman conducted data collection on how to provide access to financial information by the village government which is clear, namely how to implement it clearly, including the objectives and questions to be answered. According to Sugiyono (2011), the first step is to determine the research problem, where the main focus is issues related to the effectiveness of supervision, such as environmental pollution and business actor compliance with regulations. Furthermore, data collection was carried out based on an interview guide compiled based on the focus and sub-focus of the research.

Interviews were conducted with key information, namely a number of village head officials, village financial managers, activity implementers and members of the Village Representative Body and the community who received benefits from village financial management with 15 key informants. The interview process with informants was carried out both in a structured and unstructured manner to explore various phenomena related to village financial management by the village government in the West Limboto District. District of Gorontalo Regency

For the process of assessing the validity and triangulation of data, researchers also conducted interviews with other informants, namely a number of community leaders, namely former village heads and village representatives, BUMDes managers, education figures, religion, youth and women's figures, totaling 12 people. For the process of assessing the validity of the data. Data triangulation is also carried out through document data, both studies of various regulations and regulatory frameworks that apply in the government and village financial management system and village government financial performance documentation reports.

In order to conduct a validity analysis and triangulation process, interviews were also conducted with a number of business actors to find out how the process and mechanism are in fulfilling their obligations and responsibilities related to the implementation of business activities. The triangulation process was also carried out through documentation data collected directly in the field.

The results of the interviews were then tabulated to produce reduced data that could be further analyzed to find important themes or phenomena related to factors that could influence the success of supervision of business licensing. The research data is presented based on themes or phenomena based on the data reduction process through a tabulation system. The use of this presentation is to facilitate the implementation of qualitative data analysis (Haradhan, 2018). The next step is to interpret the data based on themes or sub-focuses of the research to identify a number of factors to develop a number of important findings related to the phenomena and categories of research findings related to village financial management in West Limboto District.

The qualitative data analysis process is generally carried out simultaneously with the data collection process as recommended by Nani et al., (2024: 142). In-depth analysis is carried out by comparing a number of phenomena with parameters based on theory to find other factors that may be the cause but have not been developed through the theory used. The findings are then confirmed with a number of findings from previous studies to obtain a comprehensive conclusion. The results of the study are then compiled as a report that is written systematically and follows the Creswell & Creswell (2018) guidelines which include the research context, findings, analysis, and recommendations, and provide a comprehensive understanding of the application of various transparency indicators related to village dna management. The results of this study are expected to provide significant contributions both practically and in the development of theories and concepts of openness in village financial management.

DATA ANALYSIS

In this study, we explore various aspects of openness in village fund management by the village government in Limboto Barat District, Gorontalo Regency, with a focus on information accessibility, management clarity, process transparency, and regulatory framework. The findings provide in-depth insights into the challenges faced in village fund management.

One of the main findings is that the implementation of public information transparency has been implemented well in the aspect of openness of information on village financial management. However, in the process of implementing activities, it still needs to be improved. Access to information related to village fund management is quite open and is conveyed to the public through various media, such as information boards, village websites and meeting forums between the village government, BPD and the



community. Meanwhile, during policy implementation or in aspects of budget use, determining program and activity targets, determining program beneficiary targets, determining third parties, this is more dominated by the village government which tends to require less fundamental public involvement. The relationship between the government and the community occurs more when providing information, discussing activity planning, but in the implementation, the public is no longer fully involved in relation to the management of village fund policies.

This condition shows that the openness of public information related to village financial management cannot be separated from the implementation of its policies. Several activities carried out by the village government such as economic development activities, infrastructure development, development of village facilities and infrastructure and community empowerment. All implementation of activities cannot be separated from the existing financial management system. That every program implementation has consequences for the financial spending or expenditure system.

So openness is not sufficient to simply provide information about the amount of income and financing for each activity but also in the implementation aspect it is important to provide information related to the use of the village fund budget. This is important so that the public can get adequate information in assessing the planning and implementation systems whether they are in accordance with what has been formulated together through the development planning meeting (Musrenbangdes).

Openness of village financial information includes openness from the aspect of income as well as openness in the aspect of expenditure. Where the source of village fund income comes from village funds, village allocation funds and original village income. While the types of expenditure consist of employee expenses, goods and services expenses, capital expenditures and unexpected expenses. Nationally, the largest type of expenditure, reaching more than 50%, is capital expenditure.

RESEARCH RESULTS

In this study, we found several relevant findings related to the application of the principles of openness in village fund management in Limboto Barat District, Gorontalo Regency, based on Kristianten's dimensions (2006:73), including: (1) availability and accessibility of documents, (2) clarity and completeness of information, (3) Openness of the process, (4) regulatory framework (Siti Humaeroh et al., 2022).

In terms of the accessibility of village financial management, it has been optimized by providing information to the public through information boards about sources and expenditures based on the work program to be implemented. However, the provision of access to this information is still general in nature so that to obtain detailed information, the community must be directly involved in budget discussions such as in the implementation of the village development planning meeting (Musrenbang) which is carried out every budget year. Meanwhile, the participants in the Musrenbang are very limited and depend on invitations made by the village government.

The expansion of information has been going well but still needs to be improved because the provision of information should be able to increase community participation. However, in empirical facts, providing access to information has not been able to stimulate community involvement in implementing the village financial management system in a participatory manner. The importance of good access to information can also have a significant impact on increasing participation and accountability in village financial management (Watu et al., 2023). In a study conducted by Halimatus Sya'diah et al (2022)

To obtain clear information, the community must be proactive in following all stages of the implementation of activities and work programs by the village government. Musrenbangdes is an effective communication channel but has limitations where not all people are participants. Although the community is invited, people often prioritize their activities and choose not to attend every budget discussion.

Information disclosure is also carried out through deliberation meeting forums or village development activity planning with information and budget amounts for each activity. However, those who attend meetings are often limited and do not reflect public representation from various interests. As a result, it is very difficult for the public to supervise and even to participate in providing suggestions and input related to the use of the budget, which is often only delegated to existing institutions. One of the representative institutions of the people is the Village Representative Body (BPD) which often does not bring aspirations and even has difficulty in socializing all information about the use of village finances.

This condition shows that the aspect of openness not only requires good media but also requires a governance system that can open effective information channels for the public to obtain information easily. As stated by Piotrowski (2007) that government



transparency generally occurs through one of four main channels, namely 1) proactive dissemination of information by the government; 2). publication of materials requested by the government; 3). public meetings; and 4). leaks from whistleblowers.

The openness of this process has been running well in the financial management system by the village government in the West Limboto District. One indicator that shows the openness of the process begins with the formulation of policies and work programs that will be implemented by the village government, for example through the Musrenbangdes process and even this musyarah is carried out from hamlets which are implemented by the hamlet head or leader in one area in the village government. On the other hand, the openness of the process can often be found through the mechanism for implementing the evaluation of the implementation of work programs by the village government which is carried out periodically.

Another fact shows that although transparency in the process or implementation of policies and work programs has been running well, it has not been effectively implemented in terms of village financial revenues. One of the most vulnerable aspects of transparency is the aspect of village revenues originating from original village income. The public often only gets information from the realization of the amount of village revenues, but the process of village financial revenues has not been openly implemented through adequate procedures and system mechanisms.

The source of village revenues has not been accompanied by a recording system in accordance with adequate public accountability principles. As a result, many village revenues that should be included as village revenues are also used as personal revenues by village government officials. What Hood (2006) expected that the openness of the process should be able to help government accountability and efficiency is in reality still far from expectations, especially in terms of the openness of village fund revenues. Although village revenues have been regulated through Village Regulations (Perdes), the ambiguity of who the recipients and depositors are often escapes public scrutiny. This condition requires not only aspects of integrity and honesty as well as an adequate monitoring system related to the village financial management system. The openness and integrity of village officials still relies solely on the aspect of honesty but also requires the support of an adequate monitoring system.

In terms of implementing the regulatory framework, the facts show that this aspect has been running well even though there are still some activities that are not in accordance with the provisions of the implementation time and violations of the mechanisms and procedures in the implementation of work programs by the village government. The regulatory framework related to village management includes several provisions of legislation, namely: a) Law Number 14 of 2008; b) Law Number 6 of 2014 concerning villages; c) Law Number 3 of 2024, the second amendment to Law Number 6 of 2014 concerning Villages; d) Government Regulation Number 43 of 2014 Implementing Regulation of Law Number 6 of 2014 concerning Villages; e) Regulation of the Minister of Villages No. 2 of 2024 concerning Operational Instructions on the Focus of Village Fund Use in 2025; f) Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018 concerning Village Financial Management; 7) Regulation of the Minister of Finance (PMK) regarding Village Funds, and Regulation of the Regent/Mayor regarding Village Financial Management

However, the potential for violations of the regulatory framework such as in the implementation of the regulatory framework in the form of determining financial documents such as the Village Revenue and Expenditure Budget (APBDes) which should be determined on December 31 of the current year. However, it is often delayed. This can result in delays in services in terms of receiving village fund budgets from the central government and from local governments. On the other hand, there are also planning documents in the form of the Village Government Work Plan (RKPDs) which should be submitted no later than the end of September of the current year. However, in sub-districts, there are often delays in their implementation.

Several violations have been confirmed that can potentially cause deviations or corruption, namely violations of what happened in several villages that the implementation of each work program must be carried out by determining the implementation of activities for all types of activity plans as stipulated in Article 40 of the Regulation of the Minister of Home Affairs (Permendagri) Number 114 of 2014 concerning Village Development Guidelines. However, in practice this provision is not implemented and the implementation of each activity is carried out directly by the village government. This practice has been found in the budget implementation since 2023 and until now and has had an impact on delays in the implementation of activities.

From several findings above, it can be stated that the implementation of the transparency dimension from the aspect of providing access to information, providing clarity of information, clarity of processes and the implementation of the regulatory framework has been carried out well, although there are still several aspects that need to be improved, for example related to the commitment and integrity of the government apparatus to carry out openness of information in an accountable manner. Indicators



to measure transparency can also be seen from the dimensions of public participation and accountability where every increase in openness should be able to increase public participation and accountability related to village financial management.

DISCUSSION

Village financial management from the aspect of providing access to information has shown significant progress. The dissemination of information is carried out through two main approaches: the provision of information media, such as billboards and information boards, and official communication channels such as meetings. Village development planning meetings (musrenbang), activity evaluations, and accountability for budget implementation are important means of conveying detailed information regarding village financial management.

Although information channel media are quite available, their impact on increasing public participation is still not optimal. It can be understood that increasing participation is highly dependent on the openness of information. As the results of a study conducted by (Hanifah et al., 2024) that public involvement through various participation media such as meetings, direct supervision, and the use of information technology to increase the accessibility of village financial information. (Hanifah et al., 2024).

Openness of information provides citizens with the "ammunition" needed to engage in public debate, criticize government policies, and propose alternative solutions. Increasing transparency of information in government financial reporting to enable better access and understanding by the public (Adolph, 2016).

Increasing transparency of information in government financial reporting to enable better access and understanding by the public (Adolph, 2016). Therefore, between public information transparency and public participation are synergistic. Information transparency enables informed participation, and participation encourages greater information transparency. When these two elements go hand in hand, they create a positive feedback loop that strengthens good governance and participatory democracy. Transparent governments tend to be more trusted by citizens, and citizens who trust the government are more likely to participate (Alessandro et al., 2021)

On the other hand, recent studies also show that even though information is easily accessible, the level of public participation is often influenced by factors such as trust in government, relevance of information, and ease of access (Smith, 2021). Therefore, further efforts are needed to increase community involvement, for example by integrating digital technology such as developing village websites, utilizing WhatsApp groups to facilitate access to information and interaction, and creating a more inclusive dialogue space. This condition is relevant to the view of Masse & Ilyas (2024) who stated that lack of information and public distrust can affect the level of community participation. He emphasized that hierarchical culture hinders more active participation.

Clarity of information in village financial management is very important to ensure active community participation. The village government strives to provide information both in general and in detail regarding programs and activities to the community. Transparency is greatly influenced by the extent to which information is conveyed clearly so that the community can easily understand it. Unclear information has the potential to cause misappropriation of village funds, which creates a situation where individual interests defeat collective interests (Gunawan & Bahari, 2024).

Empirical facts show that in terms of clarity of information, it arises when the community can only access the information through meetings held by the government. This condition creates limitations when ... meetings or not receiving invitations, the information tends to only be known by the Village Consultative Body (BPD) and village officials.

This condition has the potential to cause problems, including the potential for irregularities in budget management. The lack of transparency between these institutions can occur when the public oversight system has not been properly established. The theory of public accountability emphasizes that transparency and community participation are key to reducing irregularities in resource management (Fung, 2006). On the other hand, the community monitoring system has not been built into a reliable system (Sisilia et al., 2024).

As stated by Campbell (2023) who stated that the level of participation greatly influences the transparency process, the higher the transparency process, the higher the level of public trust. This view is very relevant to the results of a study which found that people who do not have adequate access to information tend to be less involved in the decision-making process, which in turn can affect their trust in the government (Ginting et al., 2024).



Regarding increasing the clarity of information, Rowe & Frewer (2004) previously in their research results recommended an evaluation framework for increasing participation, namely 1) the quality of the process or how well the participation method or media is applied; 2) Public involvement or the level of participation and representativeness of participants and 3) the impact of the policy is the influence of participation on the results of the policies taken. From this perspective, public participation requires an effective process or method to open up space for the community to participate. Therefore, it is important to create a more inclusive communication system, where information is widely available and accessible to all citizens. The application of information technology, such as digital platforms for delivering information, can be a solution to overcome this problem. The clarity of information not only needs to be improved, but must also be accompanied by efforts to build an effective monitoring system, so that the community can play an active role in monitoring village financial management.

Transparency is not only about providing information and clarity of information to the public, but transparency must also include the implementation of policies or work programs as a process of transparency. The government must continuously evaluate their information management practices, and find ways to improve transparency, accountability, and public participation. The Management Information System (MIS) has an important role in improving transparency and accountability in the public sector (Mega Yuwanda & Rayyan Firdaus, 2024)

Transparency of the process in village financial management is a crucial aspect, not only related to expenditures, but also village financial receipts. The ambiguity in the transparency process, especially in the receipt of original village income, can result in a lack of transparency and accountability in resource management. For this reason, an adequate governance system is needed that can guarantee the openness of information about village financial receipts.

Accountability theory emphasizes that transparency in all aspects of financial management is essential to prevent irregularities and increase public trust (Bovens, 2007). Bovens et al. (2005) defines public accountability as the obligation of the government and public institutions to explain their actions to the public. He describes several aspects of accountability, namely: 1) political accountability is responsibility; 2) Managerial Accountability is responsibility for the management of public resources; 3) legal accountability is the government's obligation to comply with laws and regulations.

Efforts to increase participation cannot be separated from the commitment of public organizations (Lines & Selart, 2014). Empirical research facts also show that apparatuses who have integrity and apply ethical values greatly influence the effectiveness of the openness process. Likewise, the results of the study conducted (Kettl, 2015) state that integration and commitment of the apparatus are needed to increase participation.

To create good conditions in increasing participation, the commitment of the apparatus is needed to ensure that the openness process is not only on paper, but is actually implemented in the field. Adequate system support is needed to increase commitment and a monitoring system for the openness process can take place effectively. As stated by (Rodríguez-Rad & Sánchez del Río-Vázquez, 2023) there is a positive relationship between member participation behavior and the level of organizational commitment.

The implementation of the regulatory framework in village financial management tends to have been carried out well, thanks to the training and socialization provided to village government officials. However, in practice, the implementation of this regulation must be supported by a strong commitment from village officials to prevent procedural deviations. Non-compliance with the regulatory framework can occur when the village government does not have sufficient will to implement applicable regulations.

This phenomenon can be seen in one of the villages in Limboto District, there are still violations of the regulatory system, especially causing delays such as the determination of the RAPBDes, RKPDes. The results of this study also show that the implementation of the Village Financial Management Law is related to the implementation of work programs, resulting in financial expenditures. Compliance theory explains that the success of implementing regulations can affect the work program implementation system and has the potential to cause deviations or corruption in village financial management. Unclear information has the potential to cause deviations from village funds, which creates a situation where individual interests defeat collective interests (Gunawan & Bahari, 2024).

The contribution of these findings, both theoretically and practically, is very important. Theoretically, this study strengthens the argument that information transparency is not just about access, but also related to the quality and clarity of the information conveyed. Practically, the results of this study provide concrete recommendations, especially in increasing transparency and public participation in village management so that management can run effectively and accountably (Priyadi & Putra, 2019). Budhirianto, (2014) that the realization of faster information can facilitate government management to encourage active community participation.



Without access to relevant, accurate, and timely information, citizens will find it difficult to understand public issues and participate constructively in the decision-making process.

CONCLUSION

In this article, it was found that transparency in village financial management in Limboto Barat District, Gorontalo Regency still faces various challenges. Although there have been efforts to improve information transparency through communication channels such as information boards and village deliberations, the accessibility and clarity of the information conveyed are still not optimal. This has an impact on low community participation in decision-making and supervision of the use of village funds, which in turn can reduce accountability and increase the risk of irregularities.

To improve the effectiveness of village financial management, it is important for village governments to strengthen their commitment to the principles of transparency and accountability. This can be done by expanding access to information to the community through digital technology, such as online platforms that allow wider participation in the planning and evaluation process. In addition, training for village officials must be improved to ensure that they understand the importance of transparency and can apply it in daily practice.

The next suggestion is to build a more effective monitoring system, involving the community as supervisors of the village fund management process. The formation of a monitoring team consisting of community representatives can help ensure the proper and accountable use of village funds. With these steps, it is hoped that village financial management will not only be transparent, but can also increase public trust in the village government and encourage active participation in development.

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