

# The Influence of Accountability in the Management of Kepenghuluan Funds on Public Trust Mediated by Transparency in Pekaitan District

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## Abstract

The management of village funds (Kepenghuluan) plays a crucial role in the development and welfare of the Kepenghuluan community. However, the lack of accountability and transparency often leads to public distrust, particularly in the Pekaitan Sub-district, which has recorded several cases of misappropriation of village funds. This study aims to examine the influence of accountability on public trust, with transparency as a mediating variable. The results of this research are expected to provide theoretical insights and practical recommendations to enhance good governance of Kepenghuluan funds, thereby restoring public trust and encouraging community participation in village development. The population of this study consists of all members of the Village Consultative Body (Badan Permusyawaratan Kepenghuluan) in the Pekaitan Sub-district. The sample was selected using a saturated sampling technique. Data were collected through questionnaires distributed directly to respondents. The data analysis method employed in this study is Structural Equation Modeling (SEM), using SmartPLS 4.0 as the data processing tool. The results of the study indicate that accountability has a positive impact on public trust, transparency has a significant positive influence on public trust, and transparency positively affects the accountability of Kepenghuluan fund management. Moreover, transparency is also capable of mediating the effect of accountability on public trust.

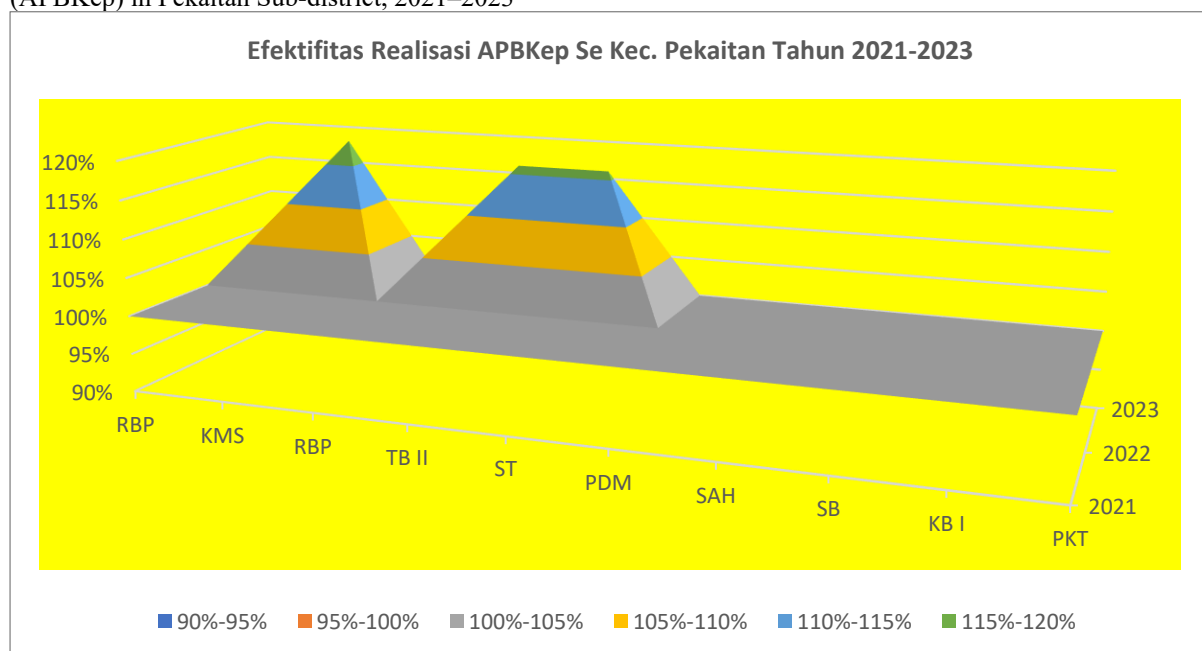
**Keywords:** Accountability, Transparency, Public Trust

## 1. Introduction

The management of *Kepenghuluan* funds is one of the key aspects in community development in Indonesia. According to Law Number 6 of 2014 concerning *Kepenghuluan*, each *Kepenghuluan* has the right to manage and utilize funds obtained from both central and regional governments. However, in practice, the management of *Kepenghuluan* funds is often marred by issues of accountability and transparency. Indonesia Corruption Watch (ICW) reported that in 2023, there was an increase in cases of fund misappropriation at the *Kepenghuluan* level, indicating the need for stricter oversight and a more robust accountability system. This presents a significant challenge for *Kepenghuluan* administrations in building public trust.

Public trust in the management of *Kepenghuluan* funds is crucial, as it significantly influences community participation in development programs. When communities perceive that funds are managed properly and transparently, they are more likely to trust and actively engage in *Kepenghuluan* initiatives. Conversely, a lack of clarity in fund management may lead to distrust and reduced participation. Therefore, it is essential to understand the relationship between accountability, transparency, and public trust.

Diagram 1. Effectiveness of Budget Realization in the *Kepenghuluan* Revenue and Expenditure Budget (APBKep) in Pekaitan Sub-district, 2021–2023



The effectiveness of the realization of the *Kepenghuluan* Revenue and Expenditure Budget (APBKep) in Pekaitan Sub-district from 2021 to 2023 reached 100%, placing it in the "effective" category. In 2023, out of the 10 *Kepenghuluan* in Pekaitan Sub-district, three were categorized as "highly effective." These three *Kepenghuluan* received additional village funds as performance incentives amounting to IDR 128,005,000 each. Although there were fluctuations, in general, economic efficiency over the past three years was still in accordance with the plan.

This study is interesting to revisit due to inconsistencies found in previous research. In addition, cases of village heads involved in the misappropriation of *Kepenghuluan* funds have led to a decline in public trust in fund management. Based on this context, this study aims to examine the relationship between accountability in *Kepenghuluan* fund management and public trust, with transparency as a mediating variable.

This approach is supported by the findings of Aprilia (2019), Nurriksiana et al. (2017), Oktavia (2020), and Taufiqi & Ariani (2022), which indicate that accountability in managing *Kepenghuluan* funds has a positive and significant effect on public trust. The objective of this research is to explore the influence of accountability in fund management on public trust and the role of transparency as a mediator. By understanding this relationship, it is expected that solutions can be found to improve accountability and transparency in fund management so that public trust can be well established.

This study presents several novel aspects. First, it is conducted in Pekaitan Sub-district, which has empirically experienced various cases of village fund misuse, but has not been widely studied academically, thus offering new contextual contributions. Second, this study places transparency as a mediating variable between accountability and public trust—a perspective that is still rarely applied in previous research. Third, it combines actual village budget realization data (APBKep) over the past three years with public perception analysis, making it more comprehensive compared to other studies that are generally theoretical. Lastly, this study aims to address

the inconsistencies found in previous research regarding the relationship between accountability, transparency, and public trust.

The implementation of transparency in Kepenghuluan fund management includes the installation of public information boards displaying the APBKep and the realization of fund usage, the use of the Village Financial System application (Siskeudes), and community involvement in village meetings to plan and evaluate development programs.

However, transparency does not always proceed smoothly. One of the main challenges is the low level of financial and legal literacy among the public, which becomes a serious obstacle as many residents find it difficult to understand financial reports or are unaware of their right to access such information. Internal supervision by institutions such as the Village Consultative Body (BPKep) is also not optimal due to limited human resources. These challenges show that achieving transparency in fund management requires strong commitment, human resource development, and active public participation in supervision.

## 2. Literature Review and Hypotheses Development

### Accountability in Kepenghuluan Fund Management

The theory of public accountability by Romzek and Dubnick (1987) defines accountability as the obligation to answer for or justify actions and decisions to the general public or broader stakeholders. Accountability involves clarity in both processes and outcomes, along with the willingness to face the consequences of one's actions. This theory provides a foundation for understanding how public trust is influenced by the accountability of fund management.

According to Mardiasmo (2018), accountability is the obligation to explain and be responsible for actions and decisions taken in managing public resources. In the context of the Kepenghuluan, accountability serves to ensure that the funds are used properly, effectively, and efficiently for the benefit of the community. A study by Sari and Prabowo (2020) shows that communities that perceive fund management as accountable tend to have higher levels of trust in village administrators. Similarly, research by Nuraini (2021) reveals that involving the community in accountability processes can significantly increase public trust.

Therefore, it is crucial for Kepenghuluan fund managers to meet high standards of accountability.

Legitimacy Theory serves as the main theoretical basis to explain how accountability and transparency contribute to building public trust. According to this theory, fund managers who behave in accordance with societal norms and values will gain social legitimacy, which in turn strengthens public trust. In this context, accountability and transparency are essential tools to demonstrate that fund managers are honest, open, and responsible, thereby earning support and trust from the public.

Further, Public Accountability Theory clarifies the role of accountability as both a moral and administrative obligation for fund managers to justify their actions to the public. This theory emphasizes that accountability involves not only reporting outcomes, but also engaging the community in decision-making and evaluation processes. In this study, accountability in Kepenghuluan fund management is considered the main variable influencing the level of public trust. When people feel that administrators can be held accountable, their trust in village institutions will increase.

### Transparency

In Kepenghuluan fund management, transparency refers to the openness of fund managers in providing information to the public. Transparency is one of the main principles in financial management. According to Mardiasmo (2018), it is defined as the openness of access to relevant and accurate information regarding policies, decisions, and management practices. Meijer (2003) emphasized that transparency in the public sector can increase social control and reduce distrust.

This theory is highly relevant, as transparency in fund management increases public access to information, ultimately strengthening their trust in the governance of Kepenghuluan funds. Research by Putra and Rahim (2021) shows that both transparency and accountability have a positive and significant effect on public trust. These findings reinforce the importance of these two aspects in enhancing community participation and trust in fund management.

Transparency Theory complements the role of accountability by highlighting the importance of information disclosure in building trust. This theory emphasizes that public access to information about policies, expenditures, and program implementation strengthens social control and minimizes suspicion. In this research, transparency is not only treated as an independent variable but also as a mediating variable that strengthens the relationship between accountability and public trust. When transparency is high, accountability becomes more visible and acceptable to the public, thereby fostering greater trust.

## Public Trust

The Trust Theory by Mayer, Davis, and Schoorman (1995) explains that trust is built through three core dimensions: ability, integrity, and benevolence. In the context of the relationship between the community and fund managers, transparency and accountability strengthen these dimensions and enhance public trust. This theory is relevant for analyzing how accountability and transparency in fund management shape public trust, by focusing on the fund managers' ability, honesty, and goodwill.

Research by Ramadhan and Sari (2021) found that higher levels of public participation in social and economic activities correlate with greater trust in institutions and fellow citizens. Trust Theory provides a deeper understanding of how public trust is formed. Based on the dimensions of ability, integrity, and benevolence, this theory suggests that trust grows when fund managers demonstrate competence in managing funds, act honestly, and show goodwill in serving the community.

In the context of this study, accountability and transparency are the determining factors for these three dimensions. Accountability reflects integrity and responsibility, while transparency enhances public perception of the managers' ability and benevolence.

## 3. Method

This study employs a quantitative approach using a survey method to examine the influence of accountability and transparency in Kepenghuluan fund management on public trust in the Pekaitan District. The study population consists of all members of the Badan Permusyawaratan Kepenghuluan (Village Consultative Body), totaling 61 individuals, all of whom were selected as the sample using a census sampling technique.

Primary data were obtained through structured questionnaires, while secondary data were collected from literature and supporting documents. The variables studied include accountability, transparency, and public trust, each measured using indicators defined through operational definitions.

Data analysis was conducted using Partial Least Squares–Structural Equation Modeling (PLS-SEM) with the help of SmartPLS 4 software. The analysis includes validity and reliability testing, assessment of the measurement model (outer model), structural model (inner model), and hypothesis testing using bootstrapping. This analytical technique was chosen for its ability to evaluate relationships between latent variables and its suitability for predictive and exploratory research.

The indicators used in this study are presented in Table 1, which were adopted from previous studies and adjusted to suit the specific research focus, allowing for empirical assessment within the context of this study. The details are presented in the following table:

Variable	Definition	Indicators	References
<b>Accountability of Fund Management</b>	The extent to which fund managers are responsible and accountable for the use of funds.	1. Clear and detailed financial reporting 2. Internal and external audit mechanisms 3. Clarity of objectives and fund allocation	Mardiasmo (2009); Lestari & Nugroho (2015); Ghofur (2019)
<b>Transparency of Fund Management</b>	The level of openness in providing information about fund management to the public.	1. Public access to financial information 2. Frequency of financial report dissemination 3. Public participation in fund planning and oversight	Dewi & Utami (2018); Rahayu & Hermawan (2020)
<b>Public Trust</b>	The degree of public confidence in the management of Kepenghuluan funds.	1. Public perception of the integrity of fund managers 2. Public satisfaction with the use of Kepenghuluan funds 3. Public participation in activities financed by the funds	Widodo (2015); Hadi & Suryanto (2017); Wicaksono (2018)

Table 1. Operationalization of Variables

## 4. Result and Discussion

### Outer Model Evaluation

The outer model is assessed based on **convergent validity**, which measures the magnitude of factor loadings for each construct. The convergent validity of the measurement model using reflective indicators is evaluated through the correlation between item scores and the estimated component scores, using PLS software. According to Ghozali (2019), a reflective indicator is considered to have a strong correlation if its loading factor exceeds **0.70** with the construct it is intended to measure.

The following figure presents the **outer model path diagram** generated using SmartPLS:

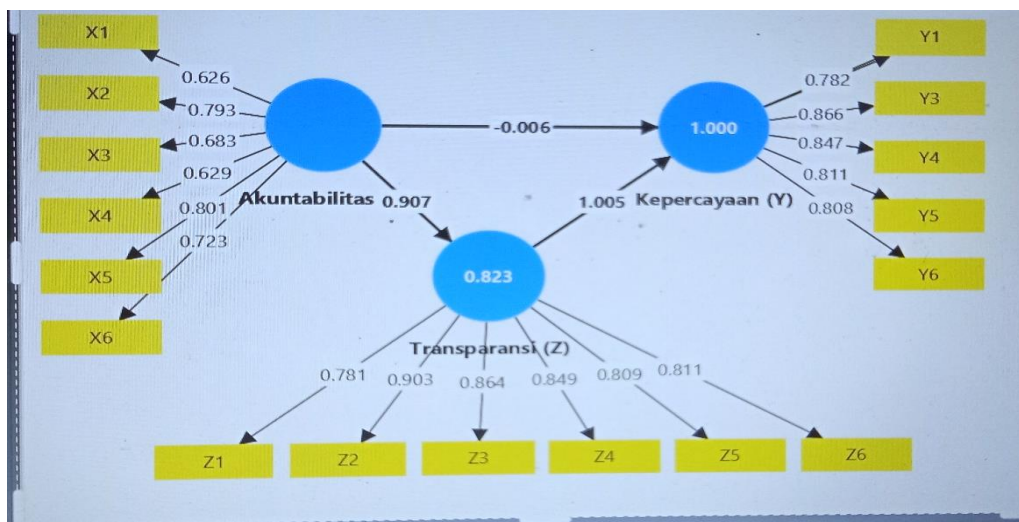


Figure 1. Outer Model Diagram

Hair et al. (2014), in their book *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)*, state that factor loadings below 0.40 should be considered for removal, while loadings between 0.40 and 0.70 are acceptable if the indicators are theoretically relevant and consistent with the constructed model. Similarly, Barclay et al. (1995) mention that although a loading factor of 0.70 is an ideal benchmark, lower loadings (e.g., 0.60) may be accepted provided the indicators contribute strong theoretical value and the overall model demonstrates good fit.

As shown in Figure [number], the loading factors for indicators X1, X3, and X4 are below 0.70. However, this indicates that the relationships between each indicator and their respective latent constructs are still strong. Therefore, it can be concluded that all indicators in this study are valid.

**a. Discriminant Validity**

Variabel	Cronbach's alpha	Composite reliability (rho_a)
X (Akuntabilitas)	0.809	0.824
Z (Transparansi)	0.914	0.916
Y (kepercayaan)	0.914	0.916

**Table 3. Composite Reliability**

Based on the data presented in Table 3, it is stated that the composite reliability (rho\_a) values for all research variables exceed 0.70. A construct is considered reliable if its composite reliability value exceeds 0.70 (Ghozali & Latan, 2015). This indicates that each variable meets the composite reliability criteria, and therefore, it can be concluded that all variables possess a high level of reliability.

From the data analysis results, it can be further concluded that all indicators show higher correlation coefficients with their respective variables. This signifies that each indicator effectively represents the intended variable or construct.

**b. Discriminant Validity**

Discriminant validity can be evaluated by assessing whether an indicator has a higher loading on its own construct compared to other constructs.

**Table 4. Discriminant Validity**

Variable	Composite Reliability ( $\rho_c$ )	Average Variance Extracted (AVE)
X (Accountability)	0.860	0.508
Z (Transparency)	0.933	0.701
Y (Trust)	0.933	0.701

Based on the data analysis presented in Table 4, it can be concluded that all indicators demonstrate higher correlation coefficients with their respective variables. This indicates that each indicator effectively forms the intended variable or construct. Discriminant validity was assessed by comparing the square root of the AVE for each variable with the correlations between that variable and other variables. The results indicate that the model possesses good discriminant validity according to the square root of AVE criterion.

Reliability testing was conducted to measure whether the results of the measurement are stable, consistent, and reliable. Internal consistency methods, including composite reliability and Cronbach's alpha coefficient, demonstrate that respondents' answers are consistent and stable across various tests. The reliability test results are shown below:

**Table 5. Reliability Test (Composite Reliability)**

Variable	Cronbach's Alpha	Composite Reliability ( $\rho_a$ )
X (Accountability)	0.809	0.824
Z (Transparency)	0.914	0.916
Y (Trust)	0.914	0.916

As shown in Table 5, the composite reliability values for all research variables are above 0.70. A construct is deemed reliable if its composite reliability exceeds 0.70 (Ghozali & Latan, 2015). These results indicate that all variables meet the composite reliability criteria and possess a high level of reliability.

### Inner Model Test

**Table 6. F-Square Values**

Variable	F-Square
Accountability (X)	0.153
Transparency (Z)	0.656

Based on Table 6, the F-square value for Accountability (X) is 0.153, indicating a moderate effect on the endogenous variable. Meanwhile, Transparency (Z) has an F-square value of 0.656, demonstrating a strong effect within the analyzed model.

### Hypothesis Testing

**Table 7. Direct Effect Hypothesis Testing**

Variable	Direct Effect	STDEV	T-Statistics	P-Value
Accountability (X) → Trust (Y)	0.917	0.034	26.635	0.000
Accountability (X) → Transparency (Z)	0.919	0.032	27.930	0.000
Transparency (Z) → Trust (Y)	1.012	0.015	67.124	0.000

Source: Data processed using SmartPLS, 2025

The results in Table 7 show that transparency and accountability have a very strong and significant relationship, both directly and in forming trust. The hypothesis test confirms that transparency mediates the effect of accountability on public trust in the management of Kepenghuluan funds in Pekaitan Subdistrict, Rokan Hilir Regency.

### **H1: Accountability in Kepenghuluan Fund Management Positively Affects Public Trust**

The hypothesis test shows a significant effect of Accountability (X) on Trust (Y), with a direct effect value of 0.917. This indicates a very strong influence of accountability on public trust. The value exceeding one suggests that improvements in accountability in fund management have a substantial impact on increasing public trust. The standard deviation (STDEV) of 0.034 indicates minimal deviation, demonstrating high consistency and stability in this effect. The t-statistic of 26.635 far exceeds the critical value of 1.96, confirming the effect is statistically significant. A p-value of 0.000 (less than 0.05) further supports that this effect is strongly significant. These findings indicate that accountability in managing Kepenghuluan funds positively influences public trust.

### **H2: Transparency in Kepenghuluan Fund Management Positively and Significantly Affects Public Trust**

The test results show a very significant relationship between Transparency (Z) and Trust (Y), described as follows:

- Direct effect = 1.012: This strong positive effect indicates that increased transparency leads to higher public trust in fund management. The value near 1 indicates transparency's large contribution to public trust.
- Standard deviation (STDEV) = 0.015: The low standard deviation suggests the effect is consistent and stable.
- T-statistics = 67.124: This very high value far exceeds the critical t-value, confirming statistical significance.
- P-value = 0.000: The very small p-value confirms that transparency's effect on trust is significant.

Overall, these results support hypothesis H2 that transparency positively and significantly influences public trust.

### **H3: Transparency Positively and Significantly Enhances Accountability in Kepenghuluan Fund Management**

The findings indicate a very significant relationship between Accountability (X) and Transparency (Z), detailed as follows:

- Direct effect = 0.919: This strong positive effect implies that higher accountability by fund managers increases transparency in fund management.
- Standard deviation (STDEV) = 0.032: The low variability affirms the reliability of this effect estimate.
- T-statistics = 27.930: This value significantly exceeds the critical threshold, confirming statistical significance.
- P-value = 0.000: The effect is statistically significant, validating the hypothesis.

Thus, these results affirm that accountability significantly affects transparency, supporting hypothesis H3.

### **H4: Transparency Mediates the Effect of Accountability on Public Trust**

To test whether transparency mediates the relationship between accountability and trust, it is necessary to determine if the direct relationship between accountability and trust remains significant after including transparency as a mediator. Assuming transparency functions as a mediator, the direct effect of accountability on trust remains significant but may decrease in magnitude due to the mediating role of transparency.

Based on the significant paths from accountability to transparency and from transparency to trust, supported by empirical data and previous studies, it can be concluded that transparency acts as a mediator in the relationship between accountability and public trust. This supports hypothesis H4 that transparency mediates the effect of accountability on public trust in the management of Kepenghuluan funds.

### **The Influence of Accountability in Village Financial Management on Public Trust**

It is important to emphasize that accountability plays a crucial role in building public trust in the management of village funds. However, while accountability is vital, public trust is also influenced by

other factors such as the competence and integrity of fund managers. Therefore, beyond enhancing accountability, village fund managers must also ensure they possess the necessary skills and capabilities to manage the funds effectively.

a. Limitations in Village Financial Management

In practice, despite accountability's ability to increase trust, a major challenge is the limited human resources available at the village level to properly manage finances. Hence, continuous training on good financial governance is essential for village fund managers to implement accountability more effectively.

b. Broader Implications for Village Development

These findings have wide-ranging implications for village development. Increased public trust in fund management encourages greater community participation in development programs initiated by the village government. This participation, in turn, enhances the effectiveness and sustainability of such development initiatives in the long term.

c. Improvement in Village Government Performance

Another implication is that high public trust enhances the performance of village governments. Trusted village governments find it easier to implement various development programs and manage village resources because they receive strong public support and active participation.

### **Transparency in Village Fund Management**

This study's findings significantly impact public trust in village fund management. Transparency allows the community to access clear information about fund allocation and usage, making them feel more involved in the management process. This involvement strengthens the legitimacy of the village government.

a. Enhancing Community Participation

Greater transparency encourages the community to participate confidently in planning and overseeing fund management. Such participation is crucial to prevent potential misuse of funds and to ensure that village funds serve common interests.

b. More Effective Fund Management

High transparency motivates village fund managers to be more cautious and meticulous, knowing their management is under public scrutiny. This can improve the quality of fund management, reduce corruption, and increase the accountability of fund managers.

c. Long-term Impact on Village Development

The increased public trust driven by transparency can have long-lasting positive effects, including improved community welfare and more sustainable village development goals.

### **Critical Analysis of the Findings**

Although the findings show a highly significant relationship, it is important to note that transparency alone does not guarantee accountability. The community may receive transparent information, but without effective supervision over fund usage, transparency alone is insufficient to build lasting trust. Therefore, village fund managers must also ensure effective monitoring mechanisms are in place to oversee the proper use of funds.

Additionally, factors such as the quality of communication, accessibility of information, and the public's ability to understand financial reports also play critical roles in ensuring transparency effectively enhances trust.

### **The Influence of Transparency on Public Trust**

To strengthen public trust, village fund managers should improve transparency, ensure the information provided is easily understood by the community, and enhance supervision mechanisms over village fund management.

a. Broader Implications

Increased transparency stemming from high accountability not only boosts public trust in fund management but also reinforces the legitimacy of the village government. When the community perceives village fund managers as responsible and open in their decisions, they become more confident that the funds are used efficiently and effectively.

- b. Improved Fund Management Efficiency  
Transparency driven by accountability leads to greater oversight from the community and relevant institutions, which in turn improves fund management quality. Village fund managers who are aware of such scrutiny tend to be more careful in policymaking and fund allocation.
- c. Sustainable Village Development  
With more transparent and accountable fund management, village-level development becomes more effective and sustainable. The community's active involvement fosters a sense of ownership of development programs, ultimately supporting the achievement of better development outcomes.

### **The Influence of Transparency on Accountability**

Although findings indicate a significant effect of accountability on transparency, it is important to recognize that successful transparency also depends on other factors such as communication skills of fund managers, accessibility of information, and active community participation. Hence, even with high accountability, village fund managers must ensure that the information provided is easy to understand and accessible to all stakeholders.

Moreover, there are challenges related to the capacity of village fund managers to provide transparent and accurate reports, especially in villages with limited resources. Therefore, training support is crucial to ensure effective transparency.

### **Relationship Between Accountability in Village Fund Management and Public Trust Mediated by Transparency**

- a. Findings by Yuliana (2020)  
A study titled *The Influence of Accountability in Village Financial Management on Public Trust with Transparency as a Mediating Variable* found that accountability in village fund management positively influences public trust. Furthermore, transparency serves as a mediator that strengthens the relationship between accountability and public trust by clarifying fund usage and enhancing public understanding of financial management processes.
- b. Theory of Transparency and Accountability  
This theory posits that transparency acts as a bridge connecting accountability to trust. When an institution transparently conveys information about resource management, the public can more easily verify that actions taken align with intended goals and are accountable. In other words, transparency clarifies previously unclear or hidden information, thereby reinforcing the impact of accountability on public trust. The theory supports the hypothesis that transparency not only strengthens accountability but also mediates the relationship between accountability and public trust. Without transparency, accountability may exist, but the public might remain skeptical or distrustful due to insufficient access to verify actions. Conversely, clear and accessible transparency amplifies the positive influence of accountability on public trust.
- c. Supporting Research by Rahmawati and Wulandari (2019)  
Their case study in Bantul Regency, Yogyakarta, showed that accountability significantly affects public trust in village fund management, with transparency playing a crucial role in clarifying this relationship. Higher transparency levels correlate with greater public trust.

### **Comparative Insights and Contextual Considerations**

Compared to previous research, these findings consistently demonstrate that both accountability and transparency significantly impact public trust. However, variations in effect size can arise due to differences in research location, methodology, and socio-economic context.

Thus, it is essential to consider contextual factors when designing policies and strategies aimed at enhancing public trust.

Several external factors may moderate or influence the strength of the relationship between accountability and public trust, including:

- Human Resource Capacity
- Community Participation
- Organizational Culture
- Historical Experience
- Equitable Fund Distribution

## 5. Conclusion

The accountability of village fund management has a highly significant impact on public trust, with a direct effect value of 0.917, indicating a strong and positive relationship. This result supports the hypothesis that accountability can enhance public confidence in the management of village funds; the higher the accountability, the greater the public trust. The t-statistic value of 26.635 and a p-value of 0.000 confirm that this influence is statistically highly significant. Therefore, village or community government authorities need to establish a standardized and easily accessible financial reporting and accountability system for the public. This can be achieved by preparing routine and transparent financial reports, which are disseminated through public media such as village information boards, official websites, or community forums. Additionally, providing accountability training for village officials is crucial to improve their understanding and commitment to the principles of public accountability.

Transparency in village fund management also has a significantly positive effect on public trust, with a direct effect value of 1.012. This indicates that increased transparency directly enhances public trust in village fund management. The high t-statistic value of 67.124 and a very small p-value of 0.000 substantiate the statistical significance of this finding, supporting the hypothesis that transparency is a key factor in building public trust. To improve transparency, village authorities should develop mechanisms for public information disclosure that allow the community to easily, quickly, and accurately access information. This can be accomplished through the regular publication of financial reports both online and offline, involving the community in budget planning processes, and opening participatory spaces in every financial decision-making process through open deliberations.

Furthermore, accountability has a significantly positive influence on transparency, with a direct effect value of 0.919, indicating a very strong relationship between the two variables. The high t-statistic of 27.930 and a p-value of 0.000 confirm that higher accountability encourages greater transparency in the management of village funds. This finding supports the hypothesis that transparency positively enhances accountability. It is recommended that village authorities establish a consistent and structured internal monitoring and evaluation system to ensure that responsibilities can be properly accounted for while simultaneously promoting openness. Additionally, implementing a performance-based reward and punishment system is necessary to encourage accountable behavior aligned with the principles of transparency.

Lastly, the research findings show that transparency mediates the influence of accountability on public trust, with the relationship between accountability and trust remaining significant even with transparency acting as a mediating factor. This is consistent with studies by Rahmawati and Wulandari (2019) and Yuliana (2020), which indicate that transparency clarifies village fund management and increases public trust. With significant positive influence values, transparency strengthens the relationship between accountability and trust. Village authorities must ensure that all accountability processes are accompanied by transparent and communicative strategies towards the community. This can be achieved through public dialogue forums, involving community leaders as social supervisors, and reinforcing the role of the Village Consultative Body (Badan Permusyawaratan Kependhuluan – BPKep) in conveying information and bridging the gap between fund managers and the wider community. Ensuring that every form of accountability is accompanied by open and honest explanations will further strengthen the effect of accountability on public trust.

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