Otoritas: Jurnal Ilmu Pemerintahan Vol. 15, No. 1, 2025
DOI: https://doi.org/10.26618/ojip.v15i1.15900

Impacts of community participation, multi-actor collaboration, transparency, and accountability on village financial governance in Rokan Hulu, Indonesia

Delpi Susanti [1*)], Sujianto[2], Harapan Tua[3], Hasim As'ari[4] Dinda Yulia[5]
[1]*Department of Government Studies, Universitas Rokania, Indonesia*
[2,3,4]*Department of Public Administration, Universitas Riau, Indonesia*
[5]*Department of Criminology, Universitas Islam Riau, Indonesia*

Abstract

This study examines the impact of community participation, multi-stakeholder collaboration, transparency, and accountability on village financial governance policies in Rokan Hulu Regency, Riau Province, within the framework of the New Public Governance (NPG) paradigm. This research used a mixed methods approach with a sequential exploratory design. Qualitative data were collected through semi-structured interviews, direct observation and document analysis, then analyzed using thematic techniques. Quantitative data was obtained through a Likert scale questionnaire survey involving 90 purposively selected respondents and analyzed descriptively and inferentially. The research findings show that community participation, multi-stakeholder collaboration, transparency, and accountability significantly improve the effectiveness, efficiency, and accountability of village financial governance. However, challenges such as low participation of vulnerable groups, weak synergy between informal actors, and unequal access to information are still major obstacles. The study concludes that strengthening formal collaboration, improving technical capacity through internal audit training, and adopting inclusive strategies to increase community participation are critical to advancing village financial governance. This study contributes to the theoretical development of the NPG paradigm and provides practical recommendations for designing policies for inclusive and sustainable village financial governance.

Keywords : *community participation, multi-actor collaboration, transparency, accountability, village financial governance*

*)corresponding author
Email: delpisusanti@rokania.ac.id

Introduction

As New Public Governance (NPG) has become increasingly relevant in addressing complex governance challenges. NPG emphasizes inclusivity, collaboration, innovation, transparency, and accountability as key elements in establishing modern governance capable of tackling multidimensional issues. NPG offers a framework that underscores active community involvement and multi-actor engagement in decision-making and public policy implementation. Its four main pillars community participation, multi-actor collaboration, transparency, and accountability serve as the foundation for creating effective, inclusive, and sustainable governance. In Indonesia, these principles hold relevance in the board of village finances, especially in promoting community-based sustainable development. This approach aligns with Law No. 6 of 2014 on Villages, which grants greater autonomy to villages in managing local resources, including village funds sourced from the state budget.

Community participation is a vital component of the New Public Governance (NPG) paradigm, emphasizing the importance of active engagement to foster a sense of shared ownership in development processes. In the context of village financial governance, this participation is typically realized through village deliberations, ideally serving as forums for residents to voice aspirations and set development priorities. However, in practice, community participation often falls short of expectations.

Based on studies by Prasetyo et al., (2020) and Herianto, (2017) revealed that village deliberations frequently function merely as formalities without meaningful community involvement. Key barriers include low levels of public understanding, limited education, and insufficient educational initiatives by village governments. To address these challenges, Prihatini et al., (2021) proposed community-based education and empowerment programs as effective solutions to enhance participation quality, support transparency, and improve accountability in village financial governance.

Nonetheless, this community-based approach has faced criticism. Setiawan (2020) argued that in many cases, community participation is merely symbolic and fails to produce tangible impacts on decision-making processes. The dominance of village governments and information gaps have led to suggestions that a technocratic approach, such as data-driven management and professional oversight, may be more effective in certain situations. Given these differing perspectives, a research gap emerges on how to integrate meaningful community participation with a technocratic approach in village financial governance. This research is crucial, particularly in Rokan Hulu Regency, to identify optimal strategies for creating village financial governance practices that are inclusive, effective, and accountable.

In addition to public participation, multi-actor collaboration is a crucial element of New Public Governance (NPG), playing a vital role in integrating resources and perspectives from various stakeholders, such as governments, communities, civil society organizations (CSOs), the private sector, and academics, to achieve development goals. Agranoff & McGuire (2004) assert that cross-sector collaboration can enhance policy effectiveness, making it an essential strategy for addressing complex issues. However, implementing such collaboration at the local level often faces significant challenges.

Collaboration between village governments, facilitators, and CSOs in Rokan Hulu Regency remains suboptimal Supriyadi et al., (2018). Factors such as sectoral ego, lack of coordination, and the limited role of facilitators are the primary obstacles. These findings highlight the need to strengthen collaboration, including expanding the role of the private sector in supporting sustainable village development, as a strategic step forward. However, not all parties agree on the effectiveness of multi-actor collaboration. Supriyadi et al., (2018) critiques that cross-sector collaboration can lead to conflicts of interest and inefficiencies, particularly when regulations and oversight mechanisms are ineffective. In some cases, collaboration exacerbates unequal resource distribution, thereby diminishing its impact on village development.

This context is relevant to support recent research on village financial governance in Rokan Hulu Regency. The study aims to address the gap in creating effective and inclusive multi-actor collaboration mechanisms for village financial governance. By integrating the challenges identified by Supriyadi et al., (2018) and the critiques highlighted by Sihombing (2019), this research seeks to offer a new approach emphasizing transparency, cross-sector coordination, and the empowerment of local actors. This approach aims to provide concrete solutions to enhance the success of sustainable village development.

Transparency, as the third pillar of New Public Governance (NPG), emphasizes the importance of providing clear and easily accessible information to all stakeholders involved in the governing of public resources. Information and Communication

Technology (ICT) plays a crucial role in supporting this transparency. One example of ICT implementation in Indonesia is the Village Financial System application, which enables real-time access to information regarding the allocation and utilization of village funds. Research by Rakhmawati et al., (2020) supports the effectiveness of Village Financial System , demonstrating that the application can enhance accountability and transparency in village financial governance, provided that obstacles such as limited internet access, low digital literacy among village officials, and resistance to change are addressed.

However, not all parties agree on the effectiveness of Village Financial System implementation. Research by Prasetya & Widodo (2021) reveals that while the application has the potential to improve transparency, its success heavily depends on the readiness of infrastructure and human resources. In some cases, the implementation of technology like Village Financial System exacerbates the information gap between villages with good technological access and remote villages without internet connectivity. This could potentially undermine public trust in village governments, particularly in areas with inadequate infrastructure.

This issue is relevant to support recent research focusing on village financial governance in Rokan Hulu Regency. The study aims to address the gap in how technologies like Village Financial System can be effectively implemented in villages facing infrastructure and human resource challenges. By analyzing the findings of Rakhmawati et al., (2020) on the potential of technology to enhance transparency and the criticisms of Prasetyo et al., (2020) regarding the risk of information inequality, this research can offer a holistic approach to improving the successful implementation of technology in village financial governance. This approach includes developing equitable digital infrastructure, providing digital literacy training, and implementing policies that promote technology inclusion across all villages.

Accountability, as the final pillar of New Public Governance (NPG), is critical in ensuring that village funds are utilized effectively and appropriately. Despite its importance, significant challenges remain in achieving optimal accountability in village fund governance. A report from the Audit Board of Indonesia in 2021 revealed alarming statistics, showing that 37% of villages had findings related to fund misuse, ranging from procedural errors to indications of corruption. These issues underscore the pressing need for robust oversight mechanisms and capacity-building initiatives to enhance accountability.

Research by Boufounou et al., (2024) supports the importance of strengthening accountability by highlighting that weak internal and external oversight mechanisms are key contributors to misuse. According to their findings, regional inspectorates often lack the human resources and technical expertise needed to carry out effective supervision. This research advocates for technical training and mentoring programs for village officials and inspectors to address these gaps and build a culture of accountability. Conversely, Wibowo & Mulyadi (2020) argue that overemphasis on oversight and strict accountability measures can lead to unintended consequences, such as delays in fund disbursement and reluctance among village officials to initiate development programs for fear of scrutiny. Their study suggests that an excessively rigid accountability framework may stifle innovation and responsiveness in village-level governance.

The findings from both studies highlight a critical gap in understanding how to balance the need for stringent accountability with the flexibility required for effective village governance. This gap is highly relevant to recent research on village financial governance in Rokan Hulu Regency. By integrating the pro-accountability approach advocated by Santoso et al., (2019) and addressing the concerns raised by Wibowo & Mulyadi, (2020), this research aims to propose a nuanced accountability framework. Such a framework should emphasize capacity building, risk-based oversight, and collaborative mechanisms to enhance the effectiveness of village fund management while maintaining operational flexibility.

Rokan Hulu Regency, known as the "Land of a Thousand *Suluk*," exemplifies the challenges of village financial governance. With 145 villages across 16 districts, the regency received over IDR 100 billion in village funds in 2022. However, the region faces challenges, including limited human resource capacity at the village level, lack of transparency, low community participation, and weak oversight. Many village officials lack sufficient technical competence in budgeting, activity implementation, and financial reporting. Additionally, limited internet access and low digital literacy hinder the utilization of technologies like Village Financial System. Low community participation is another significant challenge, with villagers often serving as passive beneficiaries rather than actively engaging in decision-making processes.

While much research has explored individual elements of NPG, studies analyzing the dynamic relationships between community participation, multi-actor collaboration, transparency, and accountability in the context of village financial governance remain limited. This research aims to bridge that gap by examining how these four elements interact and influence the effectiveness of village financial governance in Rokan Hulu Regency. By adopting a holistic approach, this study seeks to contribute theoretically to developing the NPG paradigm and provide practical recommendations for improving village financial governance.

The findings of this study are expected model for more inclusive, transparent, and accountable village financial governance. This model is anticipated to address local community needs while supporting sustainable development at the village level. By integrating NPG principles, this research provides strategic solutions to various village governance challenges, particularly in Rokan Hulu Regency, and serves as a reference for other regions facing similar issues. Therefore, this study explores and proposes solutions based on the principles of NPG. By examining the interaction of these factors, this study aims to provide a comprehensive model for improving village financial governance and creating sustainable public value.

Research Methods

This study analyzes the impact of community participation, multi-actor collaboration, transparency, and accountability on village financial governance policies in Rokan Hulu Regency, Riau Province. The mixed-methods approach with a sequential exploratory design employed in this research is supported by Schoonenboom & Johnson (2017), who assert that sequential exploratory designs enable researchers to gain an in-depth understanding of social phenomena before evaluating inter-variable relationships quantitatively. Additionally, research by Fetters et al., (2013) reinforces this approach by emphasizing that integrating qualitative and quantitative data produces a richer and more comprehensive understanding of complex phenomena, such as village financial governance.

The principles of New Public Governance (NPG), which form the theoretical framework of this study, are highlighted by Agger et al., (2021), who state that multi-actor collaboration, transparency, and community participation are key components in building inclusive and efficient governance. This argument is further strengthened by

Torfing et al., (2019), who demonstrate that collaborative approaches in public governance foster innovation, enhance policy legitimacy, and strengthen relationships between governments and local communities. In the context of village financial governance, these principles are relevant for creating governance that is responsive to the needs of village communities.

Qualitative data collection in this study was conducted through in-depth interviews, participatory observation, and document analysis. This aligns with (K., 2001) findings, which indicate that qualitative methods in case study research enable researchers to deeply understand social contexts. The qualitative data were then used to design a quantitative survey using a Likert-scale questionnaire, as recommended by (Robinson, 2007). For data analysis, this study employs thematic analysis for qualitative data and descriptive-inferential statistics for quantitative data. Bryden (2010) explains that integrating these two analytical methods enables researchers to identify qualitative patterns and simultaneously test numerical relationships between variables.

The contribution of this study is expected to provide a comprehensive understanding of the validation of NPG principles in village financial governance in Indonesia. This research extends previous findings, such as those presented by (Torfing et al., 2019), by placing local contexts as the main focus in examining the effectiveness of NPG in village financial governance. Additionally, the findings offer an empirical basis to support data-driven policymaking in improving village governance.

Results and Discussion

The findings of this study indicate that village financial governance policies already have a clear regulatory framework across five main areas: planning, implementation, administration, reporting, and accountability. This finding aligns with the theory of good governance, which emphasizes the importance of regulations as a foundation for establishing transparent, participatory, and accountable governance at the village level (UNDP, 1997). This similarity reinforces that the existing regulations meet the normative prerequisites for public financial governance at the village level.

However, in terms of implementation, this study reveals several persistent challenges. These findings are consistent with a previous study by Sutaryo & Sinaga (2018) which also identified that, despite the availability of a regulatory framework for village fund management, the capacity of village officials and the level of community participation remain major challenges. This indicates common structural and cultural obstacles faced by many villages in Indonesia. The planning aspect, the variability in community participation and the lack of accurate data pose significant challenges. This is in line with findings by Aminudin (2019), who stated that village meetings are often mere formalities without substantial participation. This highlights a gap between normative approaches and implementation realities. Differences in participation levels may be attributed to social capacity, limited public education regarding participatory governance, and disparities in digital and administrative literacy across different regions.

Regarding implementation, coordination among stakeholders and weak internal oversight also emerged as challenges, similar to the study by Akbar et al., (2025), which reported that village budget execution is often hindered by sectoral egos and a lack of synergy between village heads and their staff. This indicates a recurring pattern in which coordination issues become systemic barriers in village financial governance.

The administration domain, which combines manual and digital systems, reflects efforts to adapt to technology. However, limitations in human resources and technological infrastructure remain major hurdles. This is supported by the research of Schuetz & Venkatesh (2020), who found that villages in underdeveloped areas often struggle to adopt technology-based financial information systems. Geographic context and varying levels of technological readiness are key factors contributing to this disparity.

In the areas of reporting and accountability, the study found that transparency and accountability remain suboptimal, particularly in reaching vulnerable groups and involving the community in budget evaluation. This aligns with Hoa & Garcia-Zamor (2017), who emphasized that transparency in village governance tends to be procedural rather than substantive. The limited access to financial information by vulnerable groups highlights the need for a more inclusive approach in public communication strategies.

Table 1. Summary of Existing Village Financial Governance Policies and Their Relevance to New Public Governance (NPG) Principles

Policy Area	Existing Policy Conditions	Alignment with NPG Principles
Planning	- Conducted through village meetings to involve the community. - Challenges: Varying levels of participation, lack of accurate data, and uneven capacity of village officials.	- Public Participation: Present but still low, especially among vulnerable groups. - Multi-actor Collaboration: Not optimal due to minimal involvement of external actors such as private sector or NGOs.
Implementation	- Fund utilization is directed according to the approved budget plan. - Challenges: Weak coordination among actors and unstructured oversight mechanisms.	- Accountability: Most villages comply with regulations, but internal oversight is not yet optimal. - Multi-actor Collaboration: Weak, as there is no structured mechanism for collaboration.
Administration	- Uses both manual and digital methods, though digital implementation is not yet optimal. - Challenges: Limited technological infrastructure and human resources.	- Transparency: Potential exists through digitalization, but access to technology and training remain major barriers. - Multi-actor Collaboration: Minimal external support for technological capacity-building.
Reporting	- Financial reports are publicly presented through village meetings and information media. - Challenges: Information is not fully available online or offline.	- Transparency: Present but not fully accessible to all community layers, especially vulnerable groups. - Participatory Accountability: Not yet optimal due to limited community involvement in budget evaluation.
Accountability	- Reports are reviewed by the Village Consultative Body (BPD) before being published to the public. - Challenges: Technical issues in internal audits and limited capacity of village officials.	- Accountability: Formal processes are in place, but community involvement in audits and evaluations is lacking. - Multi-actor Collaboration: Does not yet involve independent actors to strengthen accountability.

Source: Researcher's compilation from research findings, 2025

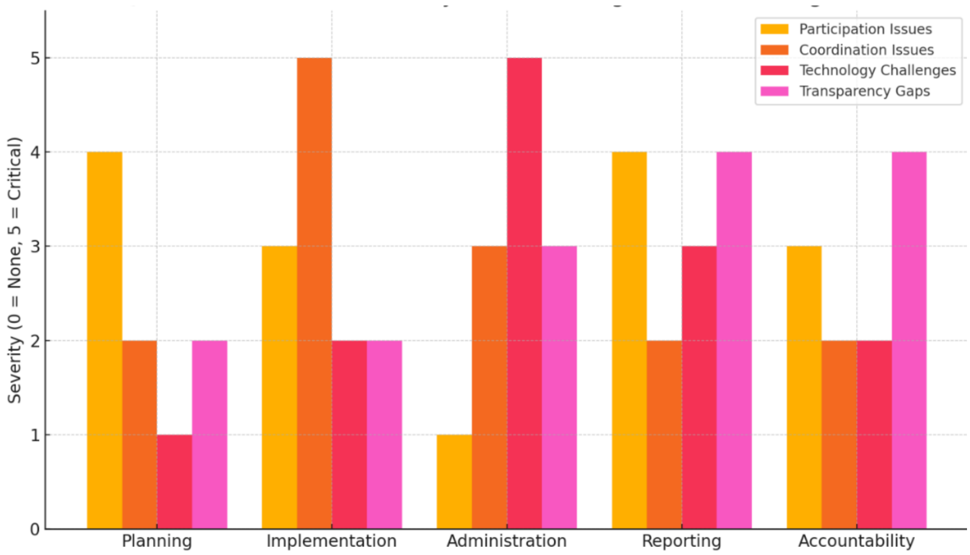

Figure 1. Qualitative Assesment of key issue in village financial management
Source: Researcher processed data, 2025

Influential Relationships

Community participation plays a pivotal role in ensuring the success of village financial management (Abimanyu, 2024; Freitasl & Costa, 2022). Greater involvement from the community leads to more effective financial management, both directly and indirectly, as it promotes transparency and accountability. In addition, multi-actor collaboration emerges as a key driver of policy success. Strong and structured relationships between the village government, the Village Consultative Body, the community, and external stakeholders create a synergy that enhances efficiency throughout the management process. Transparency is fundamental in building trust. Open communication and accessibility at every stage of financial management strengthen the bond between the community and the village government. This openness significantly fosters public confidence in governance. Finally, accountability is essential for the sustainability of village development programs. High levels of accountability correlate directly with stronger public trust and the long-term success of initiatives. Internal audit mechanisms and regular community evaluations serve as critical tools for ensuring and improving accountability.

The following is a quantitative presentation of the research findings, illustrating the relationship between the application of New Public Governance (NPG) principles and the effectiveness of village financial governance. This study involves data analysis on the four main dimensions of NPG (community participation, multi-actor collaboration, transparency, and accountability) across the five stages of village financial governance (planning, implementation, administration, reporting, and accountability).

The application program used in this research to process the data that has beenobtained is *SPSS 26*.

Table 2. Distribution spread questionnaire

Information	Amount
Amount questionnaire Which spread	90
Amount questionnaire the Returned	78
Amount questionnaire Which No Return	12
Amount questionnaire which is fully charged and can be processed	70
Response Rate	100%

Source: Researcher processed data, 2025

Based on Table 1 regarding the distribution of questionnaires, a total of 90 questionnaires were distributed to respondents selected as the research sample. Of these, 78 questionnaires were returned, reflecting a return rate of 86.67% of the total distributed. However, 12 questionnaires were not returned, which could be attributed to factors such as respondents' absence, lost questionnaires, or lack of interest in participating. Among the returned questionnaires, 70 were fully completed and deemed usable for analysis, accounting for 77.78% of the total distributed. Furthermore, the response rate for the returned questionnaires reached 100%, indicating that all received questionnaires were completed in accordance with the research requirements. This analysis demonstrates that the majority of the questionnaires were successfully returned and completed, providing a robust data set for further research. Nonetheless, there is potential for improving the return rate in future studies by adopting a more proactive approach to engaging respondents.

Descriptive Analysis

Descriptive statistics provide an overview of data that can be observed through minimum and maximum values, mean, and standard deviation for each variable. In this study, statistical analysis is used to examine data based on responses obtained from each measurement indicator of the variables under investigation. The analysis employs descriptive statistics, including the calculation of the mean, standard deviation, as well as the maximum and minimum values, to provide a comprehensive understanding of the data characteristics.

The variables analyzed in this study are closely related to the principles of village financial governance. These principles are assessed through several key aspects that represent the stages and responsibilities involved in managing village finances. The first aspect analyzed is the planning process, which evaluates how financial planning is carried out at the village level. The second aspect focuses on implementation, examining the execution of financial plans in accordance with established procedures. Furthermore, the administration aspect is assessed to understand how financial records are managed and maintained. The study also evaluates the reporting aspect, which reflects how financial information is communicated and documented. Lastly, the accountability aspect is tested to measure the level of transparency and responsibility in the management of village funds. Through these aspects, the study aims to provide a clear depiction of how village financial governance is implemented based on descriptive statistical data.

The descriptive test for the planning variable is conducted to provide an overview of how the planning aspect is implemented in village financial governance. Through this analysis, the study seeks to identify the current conditions related to financial planning policies at the village level. By examining respondents' perceptions and responses to the planning indicators, the study is able to measure the effectiveness, clarity, and consistency of planning practices. This assessment serves as the foundation for understanding whether financial planning has been carried out in alignment with applicable regulations and community needs. By analyzing this aspect, along with the other four variables, the study aims to evaluate the overall condition of village financial governance policies and assess the extent to which these policies have been implemented effectively.

Table 3. Results of Descriptive Analysis for the Planning Variable

Descriptive Statistics – Planning	N	Minimum	Maximum	Mean	Std. Deviation
Planning Variable Statement 1	70	1	5	3.27	1.215
Planning Variable Statement 2	70	1	5	3.23	1.157
Planning Variable Statement 3	70	1	5	3.20	1.292
Planning Variable Statement 4	70	1	5	3.21	1.307
Planning Variable Statement 5	70	1	5	3.23	1.169
Planning Variable Statement 6	70	1	5	2.93	1.133
Planning Variable Statement 7	70	1	5	3.36	1.180
Valid N (Listwise)	**70**				

Source: SPSS data processing, u26 2025

The table and chart above present several measurements related to the "Planning" aspect, based on data from 70 respondents. Each column in the table is explained as follows: the "N" column represents the number of respondents, which is 70; the "Minimum" column shows the lowest value in the data, which is 1; the "Maximum" column shows the highest value, which is 5; the "Mean" column indicates the average value obtained, with means for each planning indicator ranging from 2.93 to 3.36; and the "Standard Deviation" column describes the extent to which the values deviate from the mean, ranging from 1.133 to 1.307. Overall, the data reveal variations in respondents' perceptions regarding the "Planning" aspect. The average values, which are generally above 3, indicate that respondents tend to give a fairly positive assessment of the measured aspects. However, the relatively high standard deviation suggests that there are significant differences among respondents' answers, indicating a diversity of perceptions related to the planning in village financial governance.

The relationship between qualitative and quantitative findings in this study reveals important insights into the effectiveness of planning in village financial governance. In terms of community participation, quantitative data show a relatively high mean, indicating a generally positive perception among respondents. However, the large standard deviation reflects significant variation in responses, which aligns with qualitative findings that indicate low participation levels among vulnerable groups such as women and the poor. This suggests that while participation is viewed positively overall, there is a need to improve inclusion strategies to ensure more equitable engagement in the planning process. Similarly, findings on multi-actor collaboration show a mean value above 3, suggesting a favorable perception of collaborative efforts. Although the general perception appears positive, these challenges indicate a need to reinforce formal mechanisms to synergy among stakeholders and enhance the effectiveness of planning.

Regarding transparency, the quantitative results suggest that transparency positively influences planning outcomes. However, the relatively high standard deviation reveals inconsistencies in how transparency is experienced by different respondents. This is supported by qualitative findings, which show that inadequate transparency can hinder active community participation. Therefore, improving transparency is crucial for building community trust and encouraging greater involvement in the planning process.

Accountability is also perceived positively in the quantitative data, reflecting a general belief that planning processes are responsible and answerable. Nonetheless, qualitative evidence suggests that without meaningful community involvement in the evaluation process, the accountability aspect becomes less impactful. This highlights the importance of community engagement not only during planning but also in evaluating decisions to strengthen accountability.

Table 4. Results of Descriptive Analysis for the Implementation Variable

Variable Statement	N	Minimum	Maximum	Mean	Std. Deviation
Implementation Variable Statement 1	70	1	5	3.31	1.234
Implementation Variable Statement 2	70	1	5	3.47	1.176
Implementation Variable Statement 3	70	1	5	3.47	1.059
Implementation Variable Statement 4	70	1	5	3.40	1.301
Implementation Variable Statement 5	70	1	5	3.31	1.257
Implementation Variable Statement 6	70	1	5	3.27	1.191
Implementation Variable Statement 7	70	1	5	3.24	1.109
Valid N (listwise)	**70**				

Source: SPSS data processing, u26 2025

The table presents descriptive statistics for seven statements related to an implementation variable, analyzed from a sample size of 70 respondents. Each statement was rated on a scale of 1 (minimum) to 5 (maximum), with all statements having the same number of observations (N = 70), ensuring consistency across the dataset. The minimum and maximum values for all statements range from 1 to 5, indicating full utilization of the response scale by the respondents. The mean values, which range from 3.24 to 3.47, suggest that, on average, respondents leaned slightly towards agreement or a neutral position. Statement 2 and Statement 3 have the highest mean values (3.47), reflecting relatively higher ratings or agreement, while Statement 7 has the lowest mean (3.24), indicating it was rated slightly lower. The standard deviations range from 1.059 to 1.301, showing moderate variability in responses. Statement 3 has the smallest standard deviation (1.059), indicating more consistent ratings, whereas Statement 4 has the largest standard deviation (1.301), reflecting greater variability in opinions. Overall, the data demonstrates consistency in sample size and response scale utilization, with moderate agreement among respondents across all statements. However, the variability in some statements, such as Statement 4, highlights differing perceptions, potentially pointing to areas requiring further investigation or targeted improvement. This analysis provides valuable insights into respondents' perceptions of the implementation variable.

Table 5. Variable Test Results Depicting the Existing Condition of the Administrative Management Variable

Variable Statement	N	Minimum	Maximum	Mean	Std. Deviation
Administrative Management Variable Statement 1	70	1	5	3.40	1.197
Administrative Management Variable Statement 2	70	1	5	3.10	1.024
Administrative Management Variable Statement 3	70	1	5	3.16	1.058
Administrative Management Variable Statement 4	70	1	5	2.93	1.159
Administrative Management Variable Statement 5	70	1	5	3.00	1.129
Administrative Management Variable Statement 6	70	1	5	3.07	1.108
Administrative Management Variable Statement 7	70	1	5	3.06	1.238
Valid N (listwise)	**70**				

Source: SPSS data processing, u26 2025

This table analysis provides a descriptive statistical overview of the Administrative Management variable based on data from seven statements evaluated by 70 respondents. Each statement has a minimum value of 1 and a maximum value of 5, indicating the use of a Likert scale, where 1 likely represents "Strongly Disagree" and 5 represents "Strongly Agree." The highest mean value is found in Statement 1 (3.40), reflecting relatively favorable perceptions or agreement on this aspect, while the lowest mean value is in Statement 4 (2.93), indicating less favorable perceptions or agreement. Overall, the mean values hover around 3.00, suggesting a moderate level of agreement or satisfaction with the administrative management process.

The standard deviation values range from 1.024 (Statement 2) to 1.238 (Statement 7), indicating that responses for Statement 2 are more consistent, while responses for Statement 7 show greater variation. This variation in standard deviation reflects differing levels of consensus among respondents regarding various aspects of administrative management. All data from 70 respondents were valid and included in the analysis, enhancing the reliability of the descriptive findings.

Overall, the results reflect moderate perceptions of the effectiveness of administrative management. Statements with higher mean values highlight areas that are performing well, while lower mean values, such as in Statement 4, indicate aspects requiring improvement. The relative consistency in standard deviation emphasizes the need for further investigation to understand the factors influencing differing views among respondents.

Recommendations include focusing on improving aspects with lower mean values, such as Statements 4 and 5, while maintaining and enhancing the strengths reflected in Statements 1 and 3. Additionally, qualitative research is recommended to explore the reasons behind less favorable perceptions, enabling the implementation of more targeted interventions. This analysis provides a foundation for improving administrative management practices by identifying strengths and areas that need enhancement.

Correlation and Integration of Qualitative and Quantitative Data Analysis

The quantitative analysis of the chart on administration variables highlights the distribution and central tendencies of responses gathered from Statements 1 to 7, which measure aspects related to efficiency, transparency, and accountability in village administration. This data reveals meaningful patterns and variations in respondents' perceptions, offering a foundational understanding of administrative performance. When integrated with qualitative findings, the analysis provides deeper insights into how social, technical, and institutional elements influence the overall effectiveness of administrative practices. In terms of community participation, qualitative findings suggest that involvement in administrative processes remains minimal, largely due to the technical nature of these processes that limit public engagement. However, the quantitative data shows relatively high scores for transparency, indicating that improved transparency can serve as a catalyst for building public trust. This correlation suggests that while direct community involvement may be limited, transparency functions as a crucial link, enhancing trust and indirectly supporting community engagement.

Qualitative analysis underscores the value of collaboration between village officials and external stakeholders, such as village facilitators, in streamlining administrative tasks and enhancing efficiency. The consistency observed in the quantitative data, particularly in terms of mean values and standard deviations, implies that stable collaboration contributes to reliable administrative performance. Conversely, weak collaboration could jeopardize consistency, reinforcing the idea that multi-actor synergy is essential for efficient administration.

Transparency, as indicated by the quantitative data, maintains a consistent pattern across responses, emphasizing its recognized importance among respondents. Qualitative findings further elaborate that the adoption of information technology significantly boosts transparency. Nonetheless, challenges such as limited infrastructure and a lack of technical skills remain key barriers. This dynamic suggests that although digital tools hold promise for enhancing openness, their effectiveness is contingent upon adequate resources and capacity building. Regarding accountability, qualitative insights reveal that robust internal audits are instrumental in fostering public trust, particularly in the governing of village finances. Conversely, inadequate monitoring mechanisms tend to erode this trust. The quantitative findings align with this, showing stable response distributions that highlight the perceived importance of accountability.

Table 6. Reporting Variable, Also Referred to as Variable X4, aims to Examine The Existing Condition of Village Financial Governance

Variable Statement	N	Minimum	Maximum	Mean	Std. Deviation
Reporting Variable Statements 1	70	1	5	3.59	1.014
Reporting Variable Statements 2	70	1	5	3.60	1.055
Reporting Variable Statements 3	70	1	5	3.41	1.056
Reporting Variable Statements 4	70	1	5	3.29	1.065
Reporting Variable Statements 5	70	1	5	3.21	1.203
Reporting Variable Statements 6	70	2	5	3.31	.843
Reporting Variable Statements 7	70	1	5	3.31	1.257
Valid N (listwise)	70				

Source: SPSS data processing, u26 2025

Based on the descriptive analysis, this study involved 70 respondents with complete data (Valid N = 70). The minimum and maximum scores for most statement variables ranged from 1 to 5, except for Statement 6, which had a minimum score of 2, indicating that no respondents gave the lowest score (1) for this statement. The highest mean score was observed for Statement 2 (3.60), followed by Statement 1 (3.59), indicating a relatively higher level of agreement compared to other statements. Conversely, Statement 5 had the lowest mean score (3.21), reflecting a lower level of agreement. In terms of data variability, Statement 7 exhibited the largest standard deviation (1.257), indicating a considerable variation in responses, while Statement 6 showed the smallest standard deviation (0.843), reflecting more consistent responses. Overall, the mean scores for all statements ranged from 3.21 to 3.60, suggesting that most respondents tended to provide neutral to slightly agreeable responses to the reported variables. The significant score variations in some statements also indicate differences in opinion among the respondents.

Integration of Qualitative and Quantitative Analysis

The integration of qualitative insights and quantitative data reveals significant correlations among the key factors that influence the quality of village financial reporting. One prominent relationship is between community participation and report quality. Quantitative data shows relatively consistent agreement, with mean values clustering around 3, suggesting that respondents recognize the importance of public involvement. Qualitative findings support this, highlighting how active community engagement in reviewing financial reports contributes positively to their quality. However, these findings also point to unequal access to information, which hinders participation. This is reflected in the quantitative data through higher standard deviations in certain responses, indicating variability in how participation is experienced across different settings.

Another crucial factor is multi-actor collaboration. Qualitative analysis emphasizes that coordination between village governments, the Village Consultative Bodies (BPD), and external stakeholders such as facilitators is vital for enhancing the structure and clarity of financial reports. Quantitative data reinforces this, showing higher average scores for collaboration-related statements. Yet, the presence of greater variability in these responses—evidenced by higher standard deviations—suggests inconsistencies in how collaboration is implemented from one village to another, pointing to a need for more standardized collaborative frameworks.

Transparency also emerges as a key determinant of effective financial reporting. The qualitative findings stress that the use of digital platforms enhances transparency by making financial information more accessible and easier to understand. However, the quantitative data presents mixed levels of agreement regarding transparency, with notable variation in responses. This discrepancy reflects uneven implementation of digital systems and highlights technical and infrastructural challenges. The qualitative insights confirm that while the value of transparency is acknowledged, its full potential is limited by barriers to digitalization.

Accountability is another critical area where both data types converge. The quantitative analysis shows relatively lower mean values for accountability-related statements, suggesting a general perception of weak accountability practices. This aligns with qualitative observations that low community involvement in evaluating financial reports undermines the accountability process. Both perspectives emphasize the need for more inclusive and participatory evaluation mechanisms to strengthen accountability in financial reporting.

Table 7. Accountability Variable, also referred to as Variable X5, aims to examine the existing condition of Village Financial Governance.

Descriptive Statistics	**N**	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Accountability Variable Question 1	70	1	5	3.40	1.197
Accountability Variable Question 2	70	1	5	3.10	1.024
Accountability Variable Question 3	70	1	5	3.16	1.058
Accountability Variable Question 4	70	1	5	2.93	1.159
Accountability Variable Question 5	70	1	5	3.00	1.129
Accountability Variable Question 6	70	1	5	3.07	1.108
Accountability Variable Question 7	70	1	5	3.06	1.238
Valid N (listwise)	**70**				

Source: SPSS data processing, u26 2025

Based on Table 5, the testing of the Accountability Variable (X5) was conducted to evaluate the current state of village financial governance. Descriptively, Question 1 has a mean value of 3.40 with a standard deviation of 1.197, indicating generally positive responses despite considerable variation among respondents' answers. Question 2 has a mean value of 3.10 with a standard deviation of 1.024, showing that most respondents provided neutral to positive assessments of the aspect being measured. Question 3 recorded a mean of 3.16 with a standard deviation of 1.058, reflecting a similar tendency of neutral to positive responses. Meanwhile, Question 4 has a mean value of 2.93 with a standard deviation of 1.159, slightly lower than the other questions, indicating a neutral evaluation with some negative responses. Question 5 recorded a mean value of 3.00 with a standard deviation of 1.129, showing a mid-range assessment with fairly even distribution of responses. Question 6 has a mean value of 3.07 with a standard deviation of 1.108, indicating a slightly more positive evaluation compared to the previous questions. Lastly, Question 7 has a mean value of 3.06 with a standard deviation of 1.238, which, while falling within the neutral to positive range, demonstrates significant variation in respondents' answers. Overall, the mean values for each question range from 2.93 to 3.40, indicating that village financial governance received neutral to positive evaluations from respondents. However, the relatively high standard deviations for some questions highlight significant differences in opinions among respondents.

The integrated analysis of qualitative and quantitative data reveals significant relationships among four key factors - community participation, multi-actor collaboration, transparency, and technical capacity - in determining the quality of accountability in village financial governance. These interconnected elements collectively shape both the implementation and public perception of accountability mechanisms. Community participation emerges as particularly crucial for strengthening accountability. Qualitative findings demonstrate that active community involvement in financial oversight and auditing significantly enhances accountability, while low participation correlates with negative perceptions of government transparency and integrity. Quantitative data supports this observation, with Question 4 showing a mean score of 2.93 and high standard deviation, reflecting substantial variation in public opinion that likely stems from differing participation levels across villages. Effective multi-actor collaboration among village governments, local institutions, and external auditors proves essential for credible financial management (Ashley, 2014; Yuan et al., 2022).

While most collaboration-related items received moderately strong scores (above 3), the notably low mean for Question 4 suggests coordination gaps that may erode public trust in financial administration accountability. Transparency directly influences accountability, yet qualitative analysis reveals that unequal access to financial information undermines transparency efforts. Quantitative results (mean scores ranging from 2.93 to 3.40) confirm inconsistent transparency practices that require improvement to establish more equitable systems. Technical capacity presents another critical factor, with limited training and expertise creating substantial barriers to effective monitoring and evaluation. Descriptive data shows wide variations (standard deviations >1) in technical readiness among village administrations, highlighting the pressing need for targeted capacity-building initiatives, particularly internal audit training, to ensure proper accountability maintenance.

Conclusion

This study reveals that while village financial governance benefits from an adequate regulatory framework, its effective implementation continues to face structural and cultural barriers. Key challenges include limited administrative capacity among village officials, inconsistent community participation, weak inter-stakeholder coordination, and technological adoption constraints. These findings underscore how the success of village financial governance fundamentally depends on applying New

Public Governance (NPG) principles—particularly participation, multi-actor collaboration, transparency, and accountability. Quantitative data show generally positive perceptions of planning processes, yet significant response variations indicate inconsistent implementation across regions. These disparities suggest that standardized policies may not account for local contextual differences in financial governance practices.

For future research directions, we recommend investigating capacity-building strategies that are specifically tailored to village-specific potentials while also examining adaptive technologies designed to accommodate diverse geographic and resource conditions. These inquiries should particularly focus on how such context-sensitive approaches can be operationalized through participatory mechanisms, as this dual focus on localized capacity development and appropriate technological adaptation could substantially enhance the effectiveness of village financial governance systems.

References

Abimanyu, G. G. (2024). Accountability and Community Participation in Village Fund Management: A Case Study of Midang Village, West Lombok. *Mandalika Journal of Economics and Business*, *1*(03), 105–113. https://e-journal.icmandalika.or.id/index.php/MJEB/article/view/33

Agger, A., Lund, D. H., & Sorensen, E. (2021). Collaborative innovation in the public sector: Enabling multi-actor collaboration in governance. *Public Management Review*, *4*(Public Management Review, 23(4),), 578–599. https://doi.org/https://doi.org/10.1080/14719037.2020.1786146

Agranoff, R., & McGuire, M. (2004). Collaborative public management: New strategies for local governments. In *Collaborative Public Management: New Strategies for Local Governments*. Georgetown. https://doi.org/10.5860/choice.41-1215

Akbar, G., Muchtar, M., Pundenswari, P., & Ginting, S. (2025). Mapping Poverty Alleviation in Garut Regency: An Actor-Network Theory Perspective on Collaboration and Actor Interactions. *International Journal of Science and Environment (IJSE)*, *5*(1), 47–63. https://doi.org/10.51601/ijse.v5i1.147

Aminudin, A. (2019). Implementation of Good Village Governance in Village Development. *Journal of Public Administration and Local Governance*, *3*(1), 1. https://doi.org/10.31002/jpalg.v3i1.1356

Ashley, P. A. (2014). 6 Towards a Territorial, Multi-Actor and Multi-Level Approach for Sustainable Development Cooperation and Social Responsibility Policies. *Development and Equity*, 105–117. https://doi.org/10.1163/9789004269729_008

Boufounou, P., Eriotis, N., Kounadeas, T., Argyropoulos, P., & Poulopoulos, J. (2024). Enhancing Internal Control Mechanisms in Local Government Organizations: A Crucial Step towards Mitigating Corruption and Ensuring Economic Development. *Economies*, *12*(4), 78. https://doi.org/10.3390/economies12040078

Bryden, E. (2010). An Introduction to Qualitative Research. In *Sight and Life Magazine: Issue 1/2010* (Vol. 2010, Issue 1). Sage Publications. https://doi.org/10.52439/uzxe5427

Fetters, M. D., Curry, L. A., & Creswell, J. W. (2013). Achieving integration in mixed methods designs - Principles and practices. *Health Services Research*, *48*(6 PART2), 2134–2156. https://doi.org/10.1111/1475-6773.12117

Freitasl, A. da C., & Costa, H. da. (2022). Enhancing Community Welfare: Analysis of Village Fund Management in the Socio-Economic Sector. *Law and Economics*, *16*(1), 15–29. https://doi.org/10.35335/laweco.v16i1.49

Herianto, B. (2017). Barriers to effective community participation in village governance. *Indonesian Journal of Public Administration, 8(2),* 102–118. https://doi.org/https://doi.org/10.1234/ijpa.v8i2.345

Hoa, T. T. T., & Garcia-Zamor, J.-C. (2017). Citizen Participation in Vietnam's Local Government: Impact on Transparency and Accountability. *Journal of Public Administration and Governance*, *7*(4), 38. https://doi.org/10.5296/jpag.v7i4.12044

K., R. (2001). Case study research and applications: Design and methods. In *Journal of Hospitality & Tourism Research* (Vol. 53, Issue 5). Sage Publications.

Prasetya, T., & Widodo, H. (2021). Challenges in implementing Siskeudes: Bridging the digital divide in village financial management. *Journal of Rural Financial Studies, 9(2),* 123–140. https://doi.org/https://doi.org/10.1234/jrfs.v9i2.456

Prasetyo, A., Budiman, T., & Rahmawati, S. (2020). Village deliberations as formalities: Barriers to meaningful community involvement. *Journal of Rural Development Studies, 15(3),* 45–58. https://doi.org/https://doi.org/10.1234/jrds.v15i3.567

Prihatini, D., R., Kusuma, A., & Putra, J. (2021). Community-based education and empowerment programs for enhancing village financial management. *Journal of Governance and Accountability*, *1*, 30–46. https://doi.org/https://doi.org/10.1234/jga.v20i1.678

Rakhmawati, T., Wijaya, A., & Lestari, D. (2020). The role of Siskeudes in enhancing accountability and transparency in village financial management. *Journal of Rural Development and Governance, 15(3),* 67–80. https://doi.org/https://doi.org/10.1234/jrdg.v15i3.456

Robinson, P. (2007). Designing and Conducting Mixed Methods Research. In *Australian and New Zealand Journal of Public Health* (Vol. 31, Issue 4). Sage Publications. https://doi.org/10.1111/j.1753-6405.2007.00096.x

Santoso, A., Nugroho, D., &, & Putri, R. (2019). Strengthening accountability in village financial management: Insights from regional inspectorates. *Indonesian Journal of Governance Studies, 8(1),* 45–60. https://doi.org/https://doi.org/10.1234/ijgs.v8i1.789

Schoonenboom, J., & Johnson, R. B. (2017). Wie man ein Mixed Methods-Forschungs-Design konstruiert. *Kolner Zeitschrift Fur Soziologie Und Sozialpsychologie*, *69*, 107–131. https://doi.org/10.1007/s11577-017-0454-1

Schuetz, S., & Venkatesh, V. (2020). Blockchain, adoption, and financial inclusion in India: Research opportunities. *International Journal of Information Management*, *52*, 101936. https://doi.org/10.1016/j.ijinfomgt.2019.04.009

Setiawan, A. (2020). Symbolic participation in village governance: Examining the effectiveness of community-based approaches. *Journal of Rural Governance and Policy, 12(4),* 87–102. https://doi.org/https://doi.org/10.1234/jrgp.v12i4.456

Sihombing, R. (2019). Challenges in cross-sector collaboration for village development: A critical analysis. *Journal of Public Administration Studies, 10(2),* 45–60. https://doi.org/https://doi.org/10.1234/jpas.v10i2.789

Supriyadi, T., Kusuma, I., & Pranoto, R. (2018). Barriers to effective collaboration in village governance: Lessons from Rokan Hulu Regency. *Journal of Governance and Regional Development, 13(4),* 21–35. https://doi.org/https://doi.org/10.1234/jgrd.v13i4.123

Sutaryo, S., & Sinaga, D. (2018). Government Internal Control System Maturity: The Role of Internal Guidance and External Control of Local Government in Indonesia. *Jurnal Akuntansi Dan Investasi*, *19*(1), 24–35. https://doi.org/10.18196/jai.190189

Torfing, J., Sørensen, E., & Røiseland, A. (2019). Transforming the Public Sector Into an

Arena for Co-Creation: Barriers, Drivers, Benefits, and Ways Forward. *Administration and Society*, *51*(5), 795–825. https://doi.org/10.1177/0095399716680057

Wibowo, B., & Mulyadi, S. (2020). The unintended consequences of strict accountability frameworks in village governance. *Journal of Public Administration and Policy Research*, *12(4),* 99–115. https://doi.org/https://doi.org/10.1234/jpapr.v12i4.567

Yuan, Q., Doke, K., Gasco-Hernandez, M., Gil-Garcia, J. R., Zheleva, M., & Bogdanov, P. (2022). Understanding Drivers and Challenges of Multi-actor Collaborations at the Local Level. *Proceedings of the Annual Hawaii International Conference on System Sciences*, *2022-January*, 2594–2603. https://doi.org/10.24251/hicss.2022.322