THE INFLUENCE OF VILLAGE FUND ACCOUNTABILITY AND TRANSPARENCY ON PUBLIC TRUST

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Abstract

This study aims to analyze the influence of accountability and transparency in village fund management on the level of public trust in Kading Village, Barru Regency. Using a quantitative approach, data were collected through questionnaires distributed to 97 community respondents and analyzed using multiple linear regression. The results showed that partially, accountability has a positive and significant effect on public trust, indicating that clear accountability increases the credibility of the village government. Similarly, transparency has a positive and significant effect, indicating that public information disclosure strengthens public trust. Simultaneously, accountability and transparency have a significant effect with an Adjusted R Square value of 0.531, meaning that both variables contribute 53.1% to public trust. These findings confirm that the integrated implementation of good governance principles is crucial in building the legitimacy of village government. The village government is advised to continue to improve the accessibility of APBDes information, while future researchers can develop this model by adding variables such as apparatus competence or community participation.

Keywords : Accountability, Transparency, Village Funds, Public Trust.

INTRODUCTION

Based on Home Affairs Ministerial Regulation Number 20 of 2018, village financial management encompasses all village rights and obligations of monetary value as well as village property managed independently for the benefit of the community in accordance with local laws and customs. However, the phenomenon in Kading Village, Barru Regency, reveals that the implementation of the authority to manage village funds sourced from the State Budget is still hampered by issues of accountability and transparency, which directly affect the level of public trust in the village government since the enactment of Law Number 6 of 2014.

The low level of accountability and transparency in village fund management in Kading Village is reflected in the lack of transparency in accountability reports, ineffective oversight mechanisms, and minimal public information publication, such as the infrequently updated Village Budget (APBDesa) announcement board (Nurhaliza & Marlina, 2024b; Wirawan & Yaya, 2024). This lack of transparency fuels suspicion and reduces community participation in village meetings, indicating a crisis of trust in village officials. Therefore, implementing good governance principles through increased accountability and transparency is crucial for restoring harmonious relationships and building community trust in the village government(Aprilia, 2019; Laka, 2020).

Based on Law Number 32 of 2004, a village is a sovereign legal community unit that has the authority to manage the interests of the local community in accordance with the origins and customs recognized in the NKRI system. To support this development, Law Number 6 of 2014 mandates the empowerment of six main institutions, including the Village Government, the BPD, and the BUMDes as the main drivers in achieving comprehensive development goals (Mozin & Isa, 2023; Tedi et al., 2020). In essence, this development aims to grow the economy through job creation and socio-political justice, where success depends not only on the initiative of the village government, but also on the synergy and strong aspirations of the community in overcoming economic challenges independently.

The broadest possible implementation of the principle of regional autonomy grants full authority to local governments to manage government affairs independently, with a primary focus on improving welfare in line with community aspirations. This aligns with the development agenda outlined in Presidential Decree No. 2 of 2015 concerning the 2015-2019 National Medium-Term Development Plan (RPJMN), which emphasizes a national development strategy from the periphery through strengthening regions and villages. Thus, villages are positioned as the smallest foundation within the government structure, serving as the starting point for economic strengthening to achieve comprehensive community welfare within the framework of the Unitary State of the Republic of Indonesia (NKRI) (Widowati et al., 2023; Wirna Suwari et al., 2022).

Village welfare is the primary foundation for the government to accelerate development to the next level. In accordance with Home Affairs Ministerial Regulation No. 113 of 2014, village financial management is an independent cycle that encompasses planning and oversight, supported by the Village Fund policy as a manifestation of fiscal decentralization to realize village independence. Therefore, the integrity and responsibility of village leaders are crucial to ensure that the budget allocation is truly able to improve the community's standard of living, considering that in practice, the use of Village Funds is often not fully aligned with the regulations and ideal goals set by the government (Pasaribu, 2023; R & Day, 2024).

The main obstacle in managing village funds is often rooted in weak control systems, which open up opportunities for corruption at various levels, from the top down to the sub-sectors (Haniah & Sari, 2025). This results in significant budget cuts, leaving remaining funds unable to support village development optimally and effectively. To mitigate this risk, Law Number 14 of 2008 concerning Public Information Disclosure requires regional and village governments to submit periodic financial and performance reports. Through accessible and low-cost channels, both print and electronic media, this information transparency is expected to serve as a public oversight instrument to ensure village funds are managed according to their intended purpose(Tsai, 2020).

Theoretically, this research refers to stakeholder theory, which states that an organization or agency does not only operate for its own interests, but must also be able to provide benefits and be accountable to its stakeholders. In the village governance structure, the community is the primary and highest stakeholder whose rights to village development and prosperity are protected by law. Based on this theory, the village government has a moral and legal obligation to meet community expectations through clean management of Village Funds. Fulfillment of these expectations is realized through the presentation of accountable financial reports and the provision of easily accessible information to residents (transparency). When the village government successfully meets these information needs, a positive emotional relationship will be built, thereby maintaining the level of trust of the community as the main stakeholder(Ansell & Gash, 2008; Mitchell et al., 1997).

The use of the internet has revolutionized the public reporting system with its global reach, rapid interaction, and cost efficiency, making it the most ideal medium for the government to disseminate information. This is a concrete manifestation of the implementation of e-government driven by Presidential Instruction Number 3 of 2003 to improve the quality of public services. Specifically, this obligation is reinforced through Instruction of the Minister of Home Affairs Number 188.52/1797/SJ/2012 which requires regional heads to provide a Regional Budget Management Transparency (TPAD) menu on their official websites, covering all documents from the budgeting stage to accountability. In addition, in line with Presidential Instruction Number 7 of 2015, the publication of financial documents through official regional websites is also a crucial instrument in preventing and eradicating corruption at the regional government level.

Budget misuse and the low effectiveness of regional government spending remain crucial issues in financial governance in Indonesia. This was emphasized by the Minister of Finance, who highlighted that regional budget allocations tend not to focus on improving public services or addressing priority regional needs. This ineffectiveness is driven by a highly fragmented spending structure, with 29,623 programs and 263,135 activities deemed overly broad and inefficient. As a result, this substantial budget fails to have a significant productive impact on accelerating development and improving service quality at the regional level (Adrianti et al., 2023; Laksita & Sukirno, 2019; Leatemia & Mustika, 2025).

Previous research conducted by Nurhaliza & Marlina (2024) provides an important contribution to this study. The results showed that accountability has a positive and significant influence on public trust. Consistent with these findings, transparency was also shown to have a positive and significant influence on public trust in the context of village fund management. This indicates that the better the accountability and transparency of information provided by the village government, the stronger the legitimacy and trust given to it by the local community (Nurhaliza & Marlina, 2024a).

A study by Ayu Yusnida & Anindya Pangestika, (2024) evaluated the elements that determine the effectiveness of village budget management. Based on data analysis, the study concluded that accountability and transparency play a positive and significant role in optimizing village fund management. Interestingly, the community participation variable showed contrasting results, as no significant influence was found on the fund management process at the study site. This finding underscores that village budget governance in the region is more determined by formal accountability mechanisms and open access to information than by the level of direct citizen involvement

Research conducted by Haniah & Sari, (2025) confirms that accountability and transparency have a significant impact on public trust. The findings demonstrate that accountability is seen as a form of responsibility of village officials in ensuring appropriate and accountable budget use, while transparency plays a role in ensuring the accuracy of information for the public. Improvements in both aspects have been shown to linearly increase public trust in regional infrastructure development. This study underscores that the application of good governance principles in the implementation of village funds is crucial for increasing citizen participation, strengthening public trust, and strengthening the legitimacy of local governments at the social level

FRAMEWORK OF THINKING

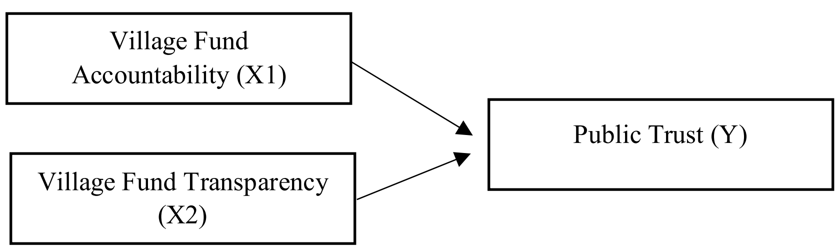

Figure 1. Conceptual Framework

The first variable in this study is Village Fund Accountability (X1), which is operationally defined as the obligation of the Kading Village government to present, report, and be accountable for all village budget management activities to the community honestly and in a timely manner. This form of accountability is essential to prevent abuse of authority and ensure that the budget is used according to its intended purpose. This variable is measured through three main indicators: compliance with all applicable regulations and laws, the presentation of clear and timely financial reports by village officials, and a concrete commitment from the village executive to minimize all forms of budget irregularities.

The second variable is Village Fund Transparency (X2), which is operationally defined as the principle of openness by the village government in providing easy access to information related to village financial management for all Kading Village residents. This openness includes providing a space for the public to learn about, monitor, and understand every policy adopted by the village government. The indicators used to measure this level of transparency include the village government's policy of providing broad access to budget information, the delivery of relevant information in language easily understood by all levels of society, and the active involvement and openness of the village in inviting the community to participate in every stage of development.

The third variable, and the dependent variable in this study, is Community Trust (Y), defined as the belief, positive expectations, and psychological response of Kading Village residents toward the capacity, integrity, and sincerity of village officials in managing village funds for shared prosperity. This trust grows as a direct consequence of residents' assessments of the village government's performance. The indicators used to observe this variable include the community's complete confidence that village funds are allocated appropriately for welfare programs, residents' sense of security that the village government is carrying out its main duties and functions in accordance with applicable regulations, and the formation of a positive public perception based on a consistent track record of transparency and accountability. (Hutabarat & Dewi, 2022; Santoso, 2020; Saputra et al., n.d.; Sofyani & Tahar, 2021).

H1: Village government accountability has a positive effect on public trust.
H2: Village government transparency has a positive effect on public trust.
H3: Accountability and transparency have a positive effect on public trust.

RESEARCH METHODS

This study uses a quantitative design with a survey approach located in Kading Village, Tanete Riaja District, Barru Regency, South Sulawesi Province. The use of this quantitative method aims to empirically test the hypothesis and explain the direction of the relationship between the independent and dependent variables. All primary data in this study were collected directly from the field through the distribution of structured questionnaires to respondents, and supported by direct observation techniques and documentation of village statistical documents to ensure the validity of objective conditions at the observation location.

The target population in this study was the entire community of Kading Village, which was recorded at 3,192 people. By using the Slovin formula at a certain level of error allowance, a representative sample size of 97 respondents was obtained, selected using a simple random sampling technique. Primary data were obtained through a questionnaire instrument that was systematically arranged based on the theoretical variable grid. Each item of the instrument was measured using a 5-point Likert Scale (ranging from a score of 1 for Strongly Disagree to a score of 5 for Strongly Agree) to capture respondents' perceptions precisely and measurably.

This research instrument was specifically designed to cover three main focus variables with statement items derived from their respective operational indicators. The Village Fund Accountability Instrument (X1) is measured through statement items related to regulatory compliance, clarity of financial reports, and prevention of budget irregularities.

The Village Fund Transparency Instrument (X2) includes statement items regarding ease of access to information, the use of relevant and easy-to-understand reporting language, and openness in citizen involvement. Meanwhile, the Public Trust Instrument (Y) is assessed through statement items related to confidence in the allocation of the budget that is on target, public security towards the performance of the apparatus, and the track record of integrity of the village government. Before the main model was analyzed using Multiple Linear Regression in SPSS software, this instrument was first rigorously tested for quality through the Pearson Product Moment validity test and the Cronbach's Alpha reliability test, and was ensured to meet the requirements of the classical assumption test. (Sugiyono, 2021)

RESULTS AND DISCUSSION

RESULTS

Descriptive Statistical Analysis

Table 1. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
X1	97	10,00	34,00	28,5567	3,52659
X2	97	11,00	35,00	29,0515	3,43503
Y	97	3,00	15,00	12,3918	1,65553
Valid N (listwise)	97				

Processed Data (2026)

Based on the analysis of 97 respondents, the accountability variable (X1) recorded a range of values between 10.00 and 34.00 with an average of 28.5567 and a standard deviation of 3.52659. For the transparency variable (X2), the value moved from a minimum of 11.00 to a maximum of 35.00, with an average of 29.0515 and a standard deviation of 3.43503. Meanwhile, the public trust variable (Y) had a minimum value of 3.00 and a maximum of 15.00, with an average of 12.3918 and a standard deviation of 1.65553. The high average figures for all these variables reflect the positive perceptions of respondents regarding the implementation of accountability and transparency, which ultimately contribute to strong public trust in village fund governance.

Validity Test

Table 2. Validity Test

No	Item Pernyataan	R Hitung	$Nilai\ r - tabel$	Keterangan
			Taraf Signifikan	
1	X1.1	0,686	0,199	*Valid*
2	X1.2	0,672	0,199	*Valid*
3	X1.3	0,753	0,199	*Valid*
4	X1.4	0,698	0,199	*Valid*
5	X1.5	0,783	0,199	*Valid*
6	X1.6	0,685	0,199	*Valid*
7	X1.7	0,763	0,199	*Valid*
8	X2.1	0,661	0,199	*Valid*
9	X2.2	0,701	0,199	*Valid*
10	X2.3	0,735	0,199	*Valid*

No	Item Pernyataan	R Hitung	$Nilai\ r - tabel$	Keterangan
			Taraf Signifikan	
11	X2.4	0,744	0,199	*Valid*
12	X2.5	0,793	0,199	*Valid*
13	X2.6	0,723	0,199	*Valid*
14	X2.7	0,684	0,199	*Valid*
15	Y1	0,792	0,199	*Valid*
16	Y2	0,865	0,199	*Valid*
17	Y3	0,845	0,199	*Valid*

Processed Data (2026)

The results of the validity test on all statement instrument items for the Village Fund Accountability (X1), Village Fund Transparency (X2), and Public Trust (Y) variables showed a calculated r-value greater than the r-table value (0.199) at a significance level of 5% with a sample size (n) = 97 respondents. Thus, it can be concluded that all statement items in the instrument questionnaire in this study are declared valid and suitable for use as a valid measuring tool for further statistical testing.

Reliability testing

Reliability testing serves to evaluate the stability and consistency of a research instrument in repeatedly measuring a variable. A measuring instrument is considered reliable if it can produce consistent data even when used at different times. Technically, this reliability is determined by the Cronbach's Alpha value; if the value reaches or exceeds the threshold of 0.60, the instrument is considered valid and consistent as a measurement tool in research.

Table 3. Summary Table of Hypothesis Testing Results

Variable	**Cronbach Alpha**	**Reliability Standard**	**Keterangan**
Accountability	0,844	0,60	Reliable
Transparency	0,845	0,60	Reliable
Public Trust	0,780	0,60	Reliable

Processed Data (2026)

The analysis results show that the Cronbach's Alpha value for the accountability variable reached 0.844, transparency 0.845, and public trust 0.780. Considering that all these figures exceed the standard threshold of 0.60, it can be concluded that all variables in this study are reliable. This demonstrates that the instrument used has high consistency and is highly reliable as a reliable research data collection tool.

Normality Test

The normality test is a statistical procedure that aims to determine whether research data is normally distributed, meaning that it is evenly distributed around the mean, forming a bell curve. In this test, data are considered to meet the assumption of normality if the resulting significance value (p-value) is greater than 0.05. Meeting this assumption is essential for a regression model to provide valid and unbiased estimates.

Table 4. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		97
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	1,12130558
Most Extreme Differences	Absolute	0,096
	Positive	0,096
	Negative	-,074
Kolmogorov-Smirnov Z		0,949
Asymp. Sig. (2-tailed)		0,329
a. Test distribution is Normal.		
b. Calculated from data.		

Processed Data (2026)

Based on the results of the Kolmogorov–Smirnov normality test in Table 4.10, the Asymp. Sig. (2-tailed) value was 0.329. Because this value exceeds the significance threshold of 0.05, it can be stated that the residual data in this study is normally distributed. The fulfillment of this normality assumption confirms that the data is suitable and meets the requirements for processing into the next stage of statistical analysis.

Multiple Linear Regression Analysis

Table 5. Multiple Linear Regression Analysis

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta
1	(Constant)	1,354	1,058	
	Accountability	0,202	0,044	0,430
	Transparency	0,181	0,045	0,376

Processed Data (2026)

$$\boldsymbol{y = a + B1x1 + B2x2 + e}$$

$$\boldsymbol{y + 1,345 + 0,202x1 + 0,181x2 + e}$$

Multiple linear regression analysis produces a constant value of 1.354, which means that if the accountability (X1) and transparency (X2) variables are eliminated or have a value of zero, then the level of public trust (Y) remains at 1.354. The accountability regression coefficient of 0.202 indicates that every one unit increase in accountability will trigger an increase in public trust by 0.202. Likewise, the transparency coefficient of 0.181 indicates that strengthening transparency by one unit will increase public trust by 0.181. Overall, these findings prove that accountability and transparency have a significant positive impact on public trust in village fund governance.

Coefficient Of Determination (R^2)

The coefficient of determination (R^2) is a measure used to determine the extent to which an independent variable explains the dependent variable in a regression model. The coefficient of determination ranges from 0 to 1, with the greater the r^2 value, the greater the independent variable's ability to explain the dependent variable.

Table 6. Coefficient Of Determination (R^2)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.736[a]	0,541	0,531	1,13317
a. Predictors: (Constant), *Accountability ,Transparency*				

Processed Data (2026)

Based on the Model Summary table, the correlation (R) value of 0.736 indicates a strong relationship between the aspects of accountability and transparency with public trust. The R Square value of 0.541 indicates that the two independent variables are able to explain 54.1% of the variation in the level of public trust, while the remaining 45.9% is influenced by other factors not examined in this study. In addition, the Adjusted R Square value of 0.531 confirms that after the model is adjusted, the contribution of accountability and transparency remains significant in explaining public trust. Thus, it can be concluded that the implementation of these two principles plays a crucial role in strengthening the legitimacy of the village government in the eyes of residents.

DISCUSSION

The Influence of Village Accountability on Public Trust

Based on the statistical analysis conducted, empirical evidence was found that Village Accountability has a positive and significant influence on the level of trust among the Kading Village community. Therefore, the first hypothesis (H1) in this study is officially accepted. This finding indicates that the implementation of responsible governance, both in terms of regulatory compliance, clarity of financial reporting, and preventive measures against malfeasance, is positively responded to by residents as principals. This research finding aligns with a study by Haniah and Sari (2025), which emphasized that the accountability dimension of village officials plays a crucial role in shaping positive public opinion. Furthermore, Pangestika and Pratiwi (2024) support this dynamic by finding that high accountability scores are directly proportional to the level of legitimacy and trust placed by constituents in the village's domestic financial reports.

This test result is also corroborated by a study by Iqbal and Riyadi (2025), who concluded that financial accountability acts as a primary catalyst in validating the reliability of village officials in the eyes of the community. Theoretically, the success of this linear relationship strongly aligns with the Theory of Good Governance, which positions accountability as a key pillar in eliminating bureaucratic barriers. This is reinforced by Arianti and Deviani, who demonstrated that upholding good governance principles can foster positive emotional bonds between civil servants and citizens. Furthermore, a scientific publication in the Public Organization Review also validates that the combination of accountability and responsiveness creates a climate of openness that significantly boosts vertical trust, driven by the ability of officials to explain budget realization in a rigorous and legally compliant manner.

The positive relationship between these two variables is not always absolute in every region, as demonstrated by several contradictory previous findings. For example, research by Setyowati et al. (2023) and Pratama (2022) found that accountability has no significant impact on public trust if the accountability presented is merely an administrative formality on paper (symbolic accountability). Based on this contradictory view, the public tends to be apathetic if legally accountable reporting is not accompanied by tangible development benefits on the ground. This research gap demonstrates that the effectiveness of accountability in influencing mass psychology is highly dependent on the political maturity of the local community and the moral track record of policymakers.

By analyzing these discrepancies in findings, the successful acceptance of H1 in Kading Village demonstrates that the accountability implemented by the local village government is not simply a matter of fulfilling rigid bureaucratic obligations, but has been substantially internalized by residents. The legal compliance and clarity of financial reporting demonstrated by officials successfully eliminated potential conflicts of interest, distinguishing it from the anomalous conditions in previous contradictory studies. Conversely, if this moral commitment is ignored and accountability declines, it will undoubtedly trigger systemic suspicion at the grassroots level. Thus, the synthesis of this research reinforces the theory of good governance that the stronger the operational commitment to upholding accountability, the more likely it is that the social capital structure in the form of public trust will be built organically and sustainably

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The Influence of Village Government Transparency on Public Trust

Based on the results of statistical tests conducted, empirical findings indicate that village government transparency has a positive and significant impact on the level of trust among the residents of Kading Village. Therefore, the second hypothesis (H2) in this study is officially accepted. This directional and significant relationship indicates that any increase in the quality of information disclosure by the village government will be followed by a linear increase in community trust. This phenomenon indicates that the community perceives village officials as sufficiently open in conveying information regarding village fund management, both in terms of budget policies and work program implementation. This finding aligns with research by Nurhaliza and Marlina (2024), which confirms that transparency plays a significant role in fostering public trust. Ease of access to financial reporting and development outcomes provides the public with confidence that government duties are being carried out honestly.

This test result is also supported by the findings of Muzayyanah, Tatmimah, and Aziz (2025), which indicate that transparency instruments play a vital role in minimizing public suspicion. Therefore, the more transparently budget information is presented, the greater the public's legitimacy. In line with this, Haniah and Sari (2025) stated that clear and accountable information disclosure is the primary foundation for confirming the honesty of village governments in the eyes of their citizens. Theoretically, the success of this linear relationship between information disclosure and public psychological responses strengthens the foundation of trust theory, which asserts that transparency is the most essential component in building, maintaining, and enhancing public trust in a governance system (Mayer, Davis, & Schoorman, 1995).

However, when examined in depth through an academic lens, the positive impact of transparency is not always absolute in all regions, as demonstrated by several inconsistent previous findings. Empirical research conducted by Sofyani and Tahar (2021) provides a contradictory view, finding that overly rigid and administrative information disclosure sometimes has no positive impact and can even undermine public trust if information overload occurs, confusing ordinary citizens. Similarly, several studies have shown that the provision of publicity media, such as village fund billboards, often serves only as a formality without substantial understanding by residents, thus failing to increase public trust. This research gap indicates that the effectiveness of transparency is highly dependent on the communication channels used and the level of financial literacy of the local community.

Given these discrepancies in findings, the successful acceptance of H2 in Kading Village provides a critical analysis that demonstrates that the transparency model implemented by the local village government has met the community's substantive expectations, not merely a formality. The information presented regarding village funds has been proven accessible, understandable, and deemed relevant by residents, successfully reducing the information asymmetry between the agent (village government) and the principal (community). Conversely, if this transparency is ignored or presented manipulatively, it will immediately trigger systemic suspicion, undermining the legitimacy of power. Therefore, this research synthesis confirms that consistent and communicative transparency is a mandatory instrument for converting work accountability into social capital in the form of strong and sustainable vertical community trust.

The Influence Of Accountability And Transparency Has A Positive Effect On The Level Of Public Trust.

Based on the results of the simultaneous F-statistical test, empirical evidence was obtained that Village Government Accountability and Transparency simultaneously have a positive and significant impact on the level of trust of the Kading Village community. Therefore, the third hypothesis (H3) in this study is accepted. This finding indicates that public accountability instruments and budget information transparency are inseparable, and strengthening these two aspects simultaneously will increase the collective escalation of community trust. This strong simultaneous relationship is reflected in the dominant response of respondents, with the majority agreeing or strongly agreeing in the questionnaire. These results align with research by Marlina and Nurhaliza (2024), which confirms that the simultaneous integration of accountability and transparency has been shown to trigger positive public sentiment, thus making both factors play a crucial role in building harmonious relationships between village officials and the community.

This combined hypothesis is also explicitly supported by the results of a study by Pangestika and Pratiwi (2024). Their study confirmed that accelerating accountability values coupled with transparency has a significant multiplicative impact on community trust, particularly regarding the reliability of village financial reports. Theoretically, the dynamics of this one-way relationship reinforce the implementation of the principles of Good Governance in the public sector, which states that good governance will never be realized if implemented in a piecemeal manner. Massive legitimacy and public trust can only be achieved if village officials are able to execute their programmatic responsibilities accountably while simultaneously opening the floodgates of information on budget realization reports to the public.

However, upon critical examination, the effectiveness of this simultaneous influence does not always show linear and significant results in various regions, as demonstrated by several inconsistent previous findings. Several empirical studies, such as those conducted by Lestari (2023) and Wati et al. (2021), found that the combination of accountability and transparency sometimes failed to simultaneously influence public trust. This typically occurs when the local social environment has a high level of political cynicism due to the trauma of horizontal conflict or a track record of past corruption, so that simultaneous administrative improvements undertaken by the village government are still viewed skeptically as mere image-building. This research gap demonstrates that the combination of these two variables requires a catalyst in the form of moral consistency among officials to overcome the barrier of public skepticism.

Through an in-depth analysis of the variations in these findings, the successful acceptance of H3 in Kading Village provides an understanding that the interaction between accountability and transparency in this location has reached an ideal balance point (optimal synergy). The characteristics of the Kading Village community tend to respond collectively when they see the harmony between logical work reports and easy access to these documents. When the village government is able to maintain these two pillars simultaneously, the potential for information asymmetry and public suspicion can be reduced to a minimum. Thus, the final synthesis of this study confirms that to maintain social capital in the form of vertical trust, the village government must not be hampered by only applying one principle, but must treat accountability and transparency as two sides of the same coin that continuously strengthen each other.

CONCLUSION

Based on the results of research in Kading Village, Barru Regency, it can be concluded that accountability and transparency of village funds, both partially and simultaneously, have a positive and significant influence in increasing public trust. The practical implications of these findings indicate that accountability should no longer be viewed merely as fulfilling rigid bureaucratic administrative obligations, but rather must be used as an instrument to protect the reputation of village officials to anticipate motions of no confidence from residents. Meanwhile, transparency must shift from a passive pattern such as simply displaying budget billboards to a proactive, educational approach that can reduce information asymmetry so that the general public can understand the principle of real benefits from each development program. Simultaneously, the integration of these two pillars creates a multiplier effect that strengthens the legitimacy of the village government. Given that governance achievements in Kading Village are currently in the good category, the strategic implication going forward is the need to standardize performance quality through local regulations, such as Village Regulations, so that consistency in openness and accountability is maintained sustainably across leadership periods.

Based on the research findings, several strategic recommendations can be implemented to strengthen governance in Kading Village. First, the village government is advised to go beyond administrative accountability and adopt digital technologies, such as presenting village budget (APBDes) graphical data through social media or digital information boards to make it more accessible and understandable to residents from various backgrounds. Second, the community needs to be encouraged to increase participatory oversight by actively participating in every village deliberation forum, so that the transparency that has been established can be two-way and more accommodating to public aspirations. Finally, future researchers are advised to deepen this research model by exploring other untested but influential variables, such as the effectiveness of the internal control system (SPI) or the competence of village officials, and to expand the scope of the research area to the sub-district or district level to obtain broader and more comprehensive data generalizations.

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