

The Effect Of Village Fund Transparency And Public Participation In Implementation Sdgs Through A Holistic Approach Village Resources

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ABSTRACT

This study aims to analyze the influence of village fund transparency and community participation on the implementation of Village SDGs, as well as to test the role of a holistic approach to village resource management as a mediating variable in Pandeglang Regency. The main problems in the implementation of village SDGs are the weak transparency of village fund management and low community participation, which impact the effectiveness of sustainable development. This study uses a quantitative approach with a survey method and distribution of questionnaires to 184 respondents consisting of the community and members of the Village Consultative Body (BPD). The data analysis technique uses *Partial Least Square-Structural Equation Modeling* (PLS-SEM) with the help of the SmartPLS application.

The results of the study indicate that village fund transparency and community participation have a positive but insignificant effect on the holistic approach to village resource management. Furthermore, the holistic approach significantly influences the implementation of village SDGs. Furthermore, the holistic approach also insignificantly mediates the effect of village fund transparency and community participation on village SDG implementation.

Keywords: Village fund transparency, Community participation, Village SDGs, Holistic approach

INTRODUCTION

Background

Alleged levies by individuals at the Pandeglang Regency Community and Village Empowerment Agency (DPMD), amounting to Rp 2 million to Rp 2.5 million per village, were collected for publicity purposes. This practice not only undermines public trust in institutions that are supposed to manage village funds professionally and responsibly, but also contradicts the principles of transparency and participation, the main foundations of implementing the Village SDGs (www.mediaantikorupsi.com , 2024).

The rather complex tests are difficult for village operators and human resources to access, requiring intensive training and mentoring to improve the capacity and capabilities of village operators and human resources to operate the system effectively and efficiently. According to www.radarbanten.co.id (2024), in Pandeglang Regency, 93 villages across 35 sub-districts have not yet inputted data into the Village SDGs application. The main problem identified is the lack of access to the platform, which hinders community participation in data-driven development planning. The low level of community involvement in deliberation forums, decision-making, and program evaluation indicates the lack of a strong participatory culture at the village level.

The Indonesian government began allocating village funds to accelerate development and improve village welfare following the enactment of Law Number 6 of 2014 concerning villages (www.Indonesiakini.id , 2025) . One important step in supporting sustainable development at the village level is the implementation of the *Village Sustainable Development Goals* (SDGs).

Implementation of *the Sustainable Development Goals* (SDGs) for Villages is also linked to issues of transparency and accountability in the management of village funds. In Pandeglang Regency, various allegations of misuse of village funds have emerged, ranging from budget mark-ups, fictitious projects, to accountability reports that do not correspond to the reality on the ground. The Pandeglang Youth Movement (P-4) even urged the Corruption Eradication Commission (KPK) to thoroughly investigate the alleged misappropriation of funds

that should have been used to support programs such as the procurement of village Wi-Fi, Direct Cash Assistance (BLT), and food security (www.sergap24.com , 2025) .

Segah (2021) stated that community participation in monitoring the use of village funds is still suboptimal due to weak complaint channels and a lack of publicly accessible transparency mechanisms. Therefore, oversight mechanisms and community participation are needed, as well as firm action against any deviations to ensure the SDGs objectives of the village can be truly realized. Research by Yusnida & Pangestika (2024) found that transparency has a positive and significant impact on village fund management. Meanwhile, research by Amleni et al. (2022) found that transparency has a positive but insignificant impact on village fund management.

This research is also highly urgent because it concerns public financial governance at the village level, the effectiveness of village SDGs implementation, and community participation in democratic development. Pandeglang Regency is a relevant case study due to indications of irregularities and low participation.

This study aims to analyze the influence of village fund transparency on the holistic approach of village resources, community participation on the holistic approach of village resources, the holistic approach of village resources on the implementation of village SDGs, transparency of village funds on the implementation of village SDGs, community participation on the implementation of village SDGs, furthermore this study also analyzes the mediation effect, the holistic approach of village resources mediates the influence of village fund transparency on the implementation of village SDGs and the holistic approach of village resources mediates the influence of community participation on the implementation of village SDGs.

This research also has theoretical and practical contributions, namely: theoretically the results of this research can enrich academic studies in the field of village governance by adding a holistic perspective in village resource management and filling the literature gap related to the relationship between transparency, community participation, and the implementation of Village SDGs. While practically the results of this research can provide several contributions, namely: 1) for the village government this research can provide input to the village government about the importance of transparency and community participation in supporting the achievement of sustainable village SDGs, 2) for the community this research has the potential to increase community understanding about the importance of actively participating in the development process and monitoring the management of village funds transparently, 3) for DPMPD this research can show that Transparency in village funds and active community involvement are very important for the effective implementation of the village Sustainable Development Goals (SDGs) program.

Previous Research

The results of Larungkondo & Munari, 2023, the results of the study are that transparency contributes positively to Village Fund Allocation, meaning that the higher the level of transparency of village officials, the better the community understands village programs for community empowerment. This hypothesis is supported by research by Irmawati (2022), which states that participation has a significant positive effect on management accountability. Similar results were obtained by Yasir & Munawwarah (2023), who found that participation significantly influences accountability in village fund management. Research conducted by Afrilia et al (2024) shows that accountability in village fund management and digitalization of financial reporting have a significant impact on achieving Village SDGs, which emphasizes the importance of a holistic approach in managing village resources. Research conducted by Maharshy & Nugroho (2024) stated that transparency and accountability in village fund management have a positive and significant impact on village progress, which is an indicator of achieving the SDGs. Research conducted by Bilatula et al (2023) states that community participation can strengthen the implementation of SDGs because communities are more involved in activities that are relevant to their needs. Research conducted by Afrilia et al. (2024) found that transparent fund management positively impacts the achievement of village SDGs. Research conducted by Alhamid & Supardal (2024) in South Goras Village showed that transparency in village fund management still needs to be improved to support a holistic approach to village resource management, which will ultimately accelerate the achievement of the SDGs. Research conducted by Sari et al., (2024) stated that community participation combined with holistic village planning and implementation strategies showed positive results in sustainable development.

Phenomenon

Alleged levies by individuals at the Pandeglang Regency Community and Village Empowerment Service (DPMD) amounted to between Rp 2 million and Rp 2.5 million per village, collected for publicity purposes. This practice

not only undermines public trust in the institution that is supposed to manage village funds professionally and responsibly, but also contradicts the principles of transparency and participation, which are the main foundations of implementing the Village SDGs (www.mediaantikorupsi.com, 2024).

The rather complex test is difficult for village operators and human resources to access, requiring intensive training and mentoring to improve the capacity and ability of village operators and human resources to operate the system effectively and efficiently. According to www.radarbanten.co.id (2024), in Pandeglang Regency, 93 villages across 35 sub-districts have not yet entered data into the Village SDGs application. The main problem identified is the lack of access to the platform, which hinders community participation in data-driven development planning. The low level of community involvement in deliberation forums, decision-making, and program evaluation indicates the lack of a strong participatory culture at the village level.

The Indonesian government began allocating village funds as an effort to accelerate development and improve village welfare following the enactment of Law Number 6 of 2014 concerning villages (www.Indonesiakini.id, 2025). One important step in supporting sustainable development at the village level is the implementation of the Village Sustainable Development Goals (SDGs).

The slow implementation of the Village Sustainable Development Goals (SDGs) is also linked to issues of transparency and accountability in the management of village funds. In Pandeglang Regency, various allegations of misuse of village funds have emerged, ranging from budget markups, fictitious projects, to accountability reports that do not reflect the reality on the ground. The Pandeglang Youth Care Movement (P-4) even urged the Corruption Eradication Committee (KPK) to thoroughly investigate alleged misappropriation of funds that should have been used to support programs such as the procurement of village WiFi, BLT (Direct Cash Assistance), and food security (www.sergap24.com, 2025).

Efforts are being made to continuously improve the quality of village governance through the Village Information System (SID). However, the system's utilization has not been optimal due to limited infrastructure and human resource capacity. If implemented effectively, these systems can support the collection and analysis of village SDGs data, as well as strengthen community participation and oversight (www.panda.id, 2025). Active community involvement is a crucial factor in the successful implementation of village SDGs. By participating in the planning, implementation, and evaluation of development programs, residents contribute to the creation of more targeted, inclusive, and sustainable policies.

Research purposes

Based on the problems raised in the research, the objectives of this research are:

1. Analyze the influence of village fund transparency on the holistic approach to managing village resources.
2. Analyze the influence of community participation on the holistic approach to managing village resources.
3. Analyze the influence of the holistic approach to managing village resources on the implementation of village SDGs.
4. Analyze the influence of village fund transparency on the implementation of village SDGs.
5. Analyze the influence of community participation on the implementation of village SDGs.
6. Analyze the influence of the holistic approach to managing village resources as a mediator of the influence of village fund transparency on the implementation of village SDGs.
7. Analyze the influence of the holistic approach to managing village resources as a mediator of the influence of community participation on the implementation of village SDGs.

LITERATURE REVIEW

Signal Theory

Signaling theory serves as a framework for local government officials to communicate regional financial status to the public. Information held by local governments is regulated for external entities, such as the public, provincial authorities, and the central government (Khaerunisa et al., 2024).

Signaling theory explains that parties with more information can send signals to others to foster trust. In the context of village fund management, transparency is a form of signaling that village governments demonstrate to the public by conveying information clearly, openly, and accessible.

Technology Acceptance Model (TAM) Theory

The *Technology Acceptance Model* is a basic theory used to explain and predict individual acceptance of information technology, often referring to the technology acceptance model. (Fajrin et al., 2022) .

The TAM theory explains the extent to which technology is *perceived ease of use* and usefulness . In this study, the TAM theory was used to assess the extent to which digital systems support village fund transparency and community participation. If the technology used is perceived as easy and useful, transparency in village fund management and community participation will increase. This supports the successful implementation of the SDGs in villages as a whole.

Village Fund Transparency

Village fund transparency is the responsibility of the village government to provide clear and easily accessible information to the public regarding village financial management. This information covers the planning, use, and reporting of village funds. The goal is to empower the community to participate in monitoring and providing input on village fund allocation, thereby increasing the effectiveness and efficiency of its management (www.puskomedia.id , 2024) .

Transparency Indicators

Transparency in village fund management requires the village government to provide information to the public, making it easier for them to access it, which in turn increases transparency (Hulinggi et al., 2020) . Transparency can be broken down into several indicators, including:

- 1) Clear provision and access to information
- 2) Deliberations involving the community
- 3) Transparency of management processes
- 4) Transparency of information regarding village fund management documents

Principles of Transparency

Transparency involves measures implemented by the government to facilitate public access to information. (Purwanti, 2021) . Therefore, transparency enables the building of public trust by providing adequate access to factual and accurate information. Furthermore, transparency is also guided by the following principles:

- 1) Information Disclosure
- 2) Access to Information
- 3) Delivery of information
- 4) Accountability
- 5) The role of society

Community Participation

Community involvement is crucial for government agencies overseeing village funds. Participation demonstrates individual awareness of the importance of involvement in a given situation (Sanusi & Riyadi, 2023). Community participation involves the active involvement of communities in the planning, implementation, and monitoring of policies that directly affect their lives.

Community Participation Indicators

Community participation involves community members in identifying existing problems and opportunities, selecting alternative solutions, implementing actions to address those problems, and evaluating the final results (Latif et al., 2020). Indicators include:

- 1) Participation of Labor
- 2) Participation of Thought Fruits
- 3) Participation in Decision Making

Participation Factors

Factors influencing community participation can be either drivers or barriers to an activity. Internal and external factors influence community involvement in village development planning (Musrenbang). (Hadawiya et al., 2021)

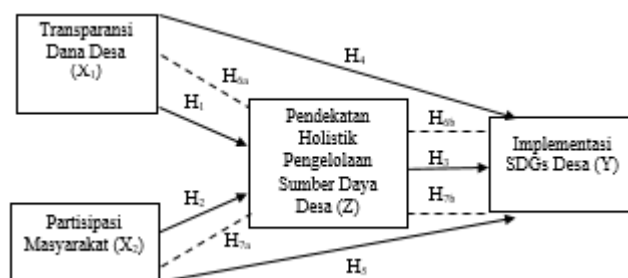
- 1) Internal factors
These factors originate from within individuals or groups and are based on community behavior. Examples include community awareness. These factors can increase participation.
- 2) External factors
These factors refer to individuals who have an interest in the program being developed. External factors include support from the village government, as well as facilities and infrastructure.

Village Sustainable Development Goals (Village SDGs)

The Sustainable Development Goals (SDGs) aim to promote sustainable economic well-being for people, ensure social sustainability, maintain environmental quality, and ensure fair and efficient governance to improve the quality of life for future generations. (Febriani & Samudra, 2023).

Framework

This study aims to analyze how village fund transparency (X1) and community participation (X2) influence the implementation of village SDGs (Y), which act as independent and dependent variables. Village fund transparency is crucial for reliable financial management. According to Sugiyono (2019), a framework is a conceptual model of how theory relates to various factors that have been identified as important problems.



Picture 1. Framework

RESEARCH METHODOLOGY

Population

The population of this research is the villages in Pandeglang district. Sugiyono (2019) explains that the sample is part of the number and characteristics possessed by the population.

Sample

The sample of this study was villages in Pandeglang Regency. *Random sampling was used*, using the Slovin formula as follows.

$$n = \frac{N}{1 + N.e^2}$$

$$n = \frac{339}{1 + 339(0,05)^2} \quad n = \frac{339}{1 + 0,8475}$$

= 184 Sample

The calculation results above, with a 5% error rate, yielded 184 samples. These samples were divided into two groups of respondents: the community and the BPD, each comprising 50% of the respondents.

Types of research

The type of research used in this study is quantitative research. Quantitative research methods According to V. Wiratna Sujarweni (2014) are types of research that produce discoveries that can be achieved or obtained using statistical procedures or other means of quantification (measurement). The data used in this study are primer data. Data collection techniques are procedures, methods, or strategies used to collect data for analysis (Nashrullah et al., 2023). The data categories used in this research include: observation, quantitative survey

Definition of variables

Operational variables are used to determine the types, indicators and scales of variables that are relevant to research, so that hypothesis testing using statistical tools can be carried out well and in accordance with the title "The Effect Of Village Fund Transparency And Public Participation In Implementation Sdgs Through A Holistic Approach Village Resources" Based on the research title above, the related variables in this research are as follows:

- a. Village Fund Transparency (X1)
Transparency is a principle of openness that allows the general public to access broad information regarding regional finances. (Napisah & Taufiqurachman, 2020) .
- b. Community Participation (X2)
Community participation involves community involvement in identifying existing problems and opportunities, selecting alternative solutions to address those problems, implementing those solutions, and evaluating the final results of the changes that occur (Latif et al., 2020) .
- c. Implementation of Village SDGs (Y)
SDGs for villages signify a comprehensive approach to development at the village level, ensuring that every aspect of development benefits all citizens without excluding anyone (Afifuddin, 2021) .
- d. Holistic Approach to Village Resources (Z)
This approach considers various aspects of an individual's life, emphasizing not only the fulfillment of physical needs, but also emotional, mental, and social needs. (www.bhuanajaya.desa.id , 2024) .

Data analysis techniques

The analysis used SmartPLS4 with outer and inner models. The outer model was used so that measurements obtained from the questionnaire could be used as metrics in the outer model analysis. *Convergent validity* relates to the factor loading value of a variable related to its indicators, which requires a value exceeding 0.70. Second, *the Average Variance Extracted (AVE)* is the average variance that should not be less than 0.50. Third, discriminant validity was evaluated using the cross-loading factor, which helps in assessing whether the discriminant factor value is adequate. The value of the intended construct must exceed the value of the other constructs. The inner model can be assessed using the R-square of the dependent construct and hypothesis testing.

RESULTS AND DISCUSSION

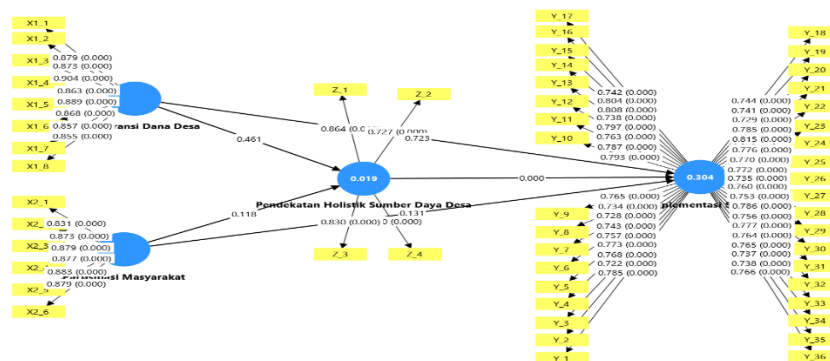


Figure 2. PLS 4.0 Analysis Results

Measurement Model (Outer Model)

Table 1. AVE Results of Convergent Validity Test

	Average Variance Extracted	Information
Village Fund Transparency	0.763	Valid
Community Participation	0.758	Valid
Implementation of Village SDGs	0.583	Valid
Holistic Approach to Village Resources	0.655	Valid

Based on the results in Table 1, it can be seen that the AVE value for each construct is greater than 0.50. Therefore, there are no issues with *the convergent validity* tested, and this study has good *discriminant validity*.

Table 2. Cronbach Alpha Value

	Cronbach's alpha	Information
Implementation of Village SDGs	0.980	Reliable
Community Participation	0.936	Reliable
Holistic Approach to Village Resources	0.824	Reliable
Village Fund Transparency	0.957	Reliable

Based on table 2, all variables in the model have a *Cronbach's Alpha value* above the minimum threshold of 0.70, which indicates that the instrument used is reliable or consistent in measuring its construct.

Table 3. Composite Reliability Results

	Composite Reliability	Information
Implementation of Village SDGs	0.981	Reliable
Community Participation	0.949	Reliable
Holistic Approach to Village Resources	0.883	Reliable
Village Fund Transparency	0.963	Reliable

Based on Table 3, all variables in the model have *Composite Reliability values* above the minimum threshold of 0.70, thus being declared reliable. This value indicates that the indicators in each construct have excellent consistency in measuring the variables.

Regression Test

Multiple linear regression analysis investigates the relationship between dependent and independent variables to estimate or predict the population mean or value of a known independent variable (Sutagana et al., 2023) .

Table 4. Boost tst trapping Path Coefficient Results

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Village Fund Transparency (X1)-> Holistic Approach to Village Resources (Z)	0.075	0.069	0.102	0.737	0.461
Community Participation (X2) -> Holistic Approach to Village Resources (Z)	0.116	0.129	0.074	1,565	0.118
Holistic Approach to Village Resources (Z)-> SDGs Implementation (Y)	0.534	0.537	0.049	10,797	0,000
Village Fund Transparency (X1) -> SDGs Implementation (Y)	-0.032	-0.047	0.091	0.355	0.723
Community Participation (X2) -> SDGs Implementation (Y)	0.096	0.100	0.064	1,510	0.131

The regression equation is as follows

$$\text{Equation model 1: PHSD} = 2.334 + 0.075\text{TTD} + 0.116\text{PM} + e$$

Based on the table above, the Village Fund Transparency Coefficient (0.075) means that Village Fund Transparency has a positive effect on the Village Resource Holistic Approach, where every one-unit increase in Village Fund Transparency will increase the Village Resource Holistic Approach by 0.075 units, assuming other variables are constant.

The Community Participation Coefficient (0.116) means that Community Participation has a positive effect on the Village Resource Holistic Approach, where every one unit increase in Community Participation will increase the Village Resource Holistic Approach value by 0.116 units, assuming other variables are constant.

$$\text{Equation model 2: ISDGsD} = 1.154 - 0.032\text{TTD} + 0.096\text{PM} + 0.534\text{PHSD} + e$$

Based on the table above, the Village Fund Transparency coefficient (-0.032) means that Village Fund Transparency has a negative effect on Village SDGs Implementation, where every one unit increase in Village Fund Transparency assuming other variables remain the same will reduce the Village SDGs Implementation value by 0.032.

Then the Community Participation coefficient (0.096) means that Community Participation has a positive effect on the Implementation of Village SDGs, where every one unit increase in Community Participation with the assumption that other variables remain the same will increase the Implementation of Village SDGs by 0.096 .

Meanwhile, the coefficient of the Village Resource Holistic Approach (0.534) means that the Village Resource Holistic Approach has a positive effect on the Implementation of Village SDGs, where every increase of one unit

in the Village Resource Holistic Approach will increase the Implementation of Village SDGs by 0.534, assuming other variables remain constant.

Table 5. Results of *Bootstrapping Specific Indirect Effect*

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Village Fund Transparency (X1) -> Holistic Approach to Village Resources (Z) -> SDGs Implementation (Y)	0.040	0.038	0.055	0.727	0.467
Community Participation (X2) -> Holistic Approach to Village Resources (Z) -> Implementation of SDGs (Y)	0.062	0.070	0.041	1,509	0.131

The test results show that the Village Resources Holistic Approach does not act as a mediating variable in the relationship between Village Fund Transparency and Community Participation on Village SDGs Implementation, because both p-values are > 0.05. Thus, the Village Resources Holistic Approach cannot mediate the influence of Village Fund Transparency and Community Participation on Village SDGs Implementation, but the Village Resources Holistic Approach can be used on the independent variable (X) or other variables outside this model.

Structural Model (Inner Model)

R-Square Test (R^2)

Table 6. R-Square Test

	R-square	R-square adjusted
Implementation of Village SDGs	0.304	0.293
Holistic Approach to Village Resources	0.019	0.008

R^2 test . The R-square value of 0.304 on the Village SDGs Implementation variable indicates that the relationship between the Village Fund Transparency and Community Participation variables on the Village Resource Holistic Approach is in the range of 0.304, this value is included in the low category. Meanwhile, the R-square value on the Village Resource Holistic Approach variable shows that the relationship between Village Fund Transparency and Community Participation is 0.019 on the Village Resource Holistic Approach, this value is included in the very low category.

Hypothesis Testing

Table 7. Hypothesis Testing Results (Bootstrapping)

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Hypothesis
Village Fund Transparency -> Holistic Approach to Village Resources	0.075	0.069	0.102	0.737	0.461	Rejected
Community Participation -> Holistic Approach to Village Resources	0.116	0.129	0.074	1,565	0.118	Rejected
Holistic Approach to Village Resources -> SDGs Implementation	0.534	0.537	0.049	10,797	0,000	Accepted

Village Fund Transparency -> SDGs Implementation	-0.032	-0.047	0.091	0.355	0.723	Rejected
Community Participation -> SDGs Implementation	0.096	0.100	0.064	1,510	0.131	Rejected
Village Fund Transparency -> Holistic Approach to Village Resources -> SDGs Implementation	0.040	0.038	0.055	0.727	0.467	Rejected
Community Participation -> Holistic Approach to Village Resources -> SDGs Implementation	0.062	0.070	0.041	1,509	0.131	Rejected

Discussion of Results

1) The influence of village fund transparency on the holistic approach to resources village

The results of the study show that the p-value is 0.461 and the original sample is 0.075. So it can be concluded that the influence of village fund transparency has a positive but not significant effect on the holistic approach to village resources , meaning the hypothesis is rejected , because transparency does provide a good direction in reducing information asymmetry and increasing public trust, but its practice is not optimal. Transparency is often only realized in the form of published reports or information boards, but the community does not fully understand or use the information to participate in village management.

This hypothesis is supported by research by Amleni et al. (2022), which found that transparency has a positive but insignificant effect on village fund management. Similar results were obtained by Suwanti & Hermanto (2020), who found that transparency had an insignificant effect on village officials.

2) The influence of community participation on the holistic approach to village resources

The results of the study showed a p-value of 0.118 and an original sample of 0.116. Therefore, it can be concluded that community participation has a positive but insignificant effect on the holistic approach to village resources, meaning the hypothesis is rejected . These results indicate that although community participation in the village already exists, its nature tends to be limited to attending activities or following formal procedures such as village deliberations, without being actively involved in decision-making, supervision, or program preparation.

This hypothesis is supported by research by Mutmainnah et al. (2022), which states that community participation has no effect on village development. Similar results were expressed by Dewi (2024), who stated that participation has no effect on village development.

3) Influence holistic village resource approach to village SDGs implementation

The results of the study showed a p-value of 0.000 and an original sample of 0.534. So it can be concluded that the holistic approach to village resources has a positive and significant influence on the implementation of village SDGs , meaning the hypothesis is accepted , because the strategy views the management of village resources in an integrated manner by involving economic, social, environmental, and institutional aspects simultaneously. With integrated planning and cross-sector coordination, villages are able to maximize local potential, avoid overlapping programs, and ensure sustainable development, so that the achievement of Village SDGs targets can run more effectively .

This hypothesis is supported by research by Afrilia et al. (2024), which shows that accountability in village fund management and digital financial reporting have a significant impact on achieving the Village SDGs, emphasizing the importance of a holistic approach to village resource management. Research by Haris et al. (2025) states that transparent and SDG-based use of village funds can design village programs to eradicate poverty, improve welfare, improve infrastructure, improve sanitation, and improve partnerships. This holistic approach has a positive impact on the implementation of village SDGs.

4) The influence of village fund transparency on the implementation of village SDGs

The results of the study showed a p-value of 0.723 and the original sample -0.032 . Therefore, it can be concluded that village fund transparency has a negative and insignificant effect on the implementation of village SDGs , meaning the hypothesis is rejected . Because the information disclosure carried out by the

village government is often only administrative or formal, such as posting financial reports on information boards without detailed explanations that are easily understood by the community .

This hypothesis is supported by research by Yanti et al. (2023) , which found that transparency had no significant impact on village financial management. Meanwhile, research by Embu et al. (2023) found that a lack of transparency in village fund management can hinder accountability and community participation, ultimately impacting the achievement of village development goals.

5) The influence of community participation on the implementation of village SDGs

The results of the study showed a p-value of 0.131 and an original sample of 0.096. Therefore, it can be concluded that community participation has a positive but insignificant effect on the implementation of SDGs village a, meaning the hypothesis is rejected . Because the involvement that occurs is often still symbolic and has not touched on substantial decision-making, coupled with socio-economic barriers such as low literacy, limited time, and adequate access to information. In addition, the absence of support systems such as village information systems or technical assistance makes participation difficult to translate into real action, while the dominance of local elites in the planning and implementation process of programs can narrow the community's space to contribute .

This hypothesis is supported by research by Bilatula et al. (2023), which states that community participation can strengthen SDG implementation because communities are more involved in activities relevant to their needs. Research by Kurniawan & Artisa (2023) indicates that low community participation is a major obstacle to the planning and implementation of village SDG programs.

6) The influence of village fund transparency on the implementation of village SDGs mediated by a holistic approach to village resources

The results of the study showed a p-value of 0.467 and the original sample was 0.040. So it can be concluded that the holistic approach does not mediate the relationship of the influence of village fund transparency on the implementation of village SDGs , meaning the hypothesis is rejected . Because open information has not been sufficiently translated into inclusive and effective practices, this occurs due to the imbalance between administrative transparency and community understanding, limited capacity of village officials in processing information, weak internal control systems, and the lack of substantial citizen involvement in planning and implementation which hinders the realization of holistic and sustainable village management.

This hypothesis is supported by research by Afrilia et al. (2024), which states that transparent fund management has a positive impact on achieving village SDGs. Research by Alhamid & Supardal (2024) in South Goras Village indicates that transparency in village fund management still needs to be improved to support a holistic approach to village resource management, which will ultimately accelerate the achievement of the SDGs.

7) The influence of community participation on the implementation of village SDGs mediated by a holistic approach to village resources

The results of the study showed a p-value of 0.131 and the original sample of 0.062. So the holistic approach of village resources does not mediate the relationship between the influence of community participation on the implementation of village SDGs , meaning the hypothesis is rejected, meaning the holistic approach of village resources has not been able to play an optimal role as a mediator, even though the community is involved, the institutional structure and holistic policy mechanisms have not been fully formed to translate citizen aspirations into real action, while the success of community participation is highly dependent on the local context, the level of direct involvement in decision-making, and the synergy between the government, the community, and NGOs, so that when these conditions are not met, the potential of the holistic approach as a mediator becomes less effective.

This hypothesis is supported by research by Lahay & Rauf (2022), which emphasized that optimizing community participation in village development planning, budgeting, and evaluation through a holistic approach is crucial to supporting the achievement of the Village SDGs. Research by Sari et al. (2024) stated that community participation combined with a holistic strategy for village planning and implementation showed positive results in sustainable development

CONCLUSION

Conclusion

1. This study aims to analyze the influence of village fund transparency and community participation on the implementation of the Village SDGs, and to examine the role of a holistic approach to village resource management as a mediating variable in Pandeglang Regency. The results show that village fund transparency and community participation have a positive but insignificant effect on the holistic approach to village resource management. Furthermore, the holistic approach has a significant effect on the implementation of the village SDGs. In addition, the holistic approach also insignificantly mediates the effect of village fund transparency and community participation on the implementation of the village SDGs.
2. Future researchers are advised to expand the research to other districts for more generalizable results. Furthermore, other mediating and moderating variables, such as human resource quality, village information systems, or village head leadership, could be added to examine other factors that may influence the relationship between transparency, participation, and SDG implementation.

Suggestion

Based on the conclusions above, the suggestions that can be given in this study are:

1. For Village Governments

Village governments need to improve the quality of transparency by providing more interactive and easily understood information to the community, beyond just written reports. Furthermore, village deliberation forums need to be optimized to ensure community involvement in development planning, implementation, and oversight. Improving the capacity of village officials through training is also crucial for strengthening accountability.

2. For Further Research

Future researchers are advised to expand the research to other districts for more generalizable results. Furthermore, other mediating and moderating variables, such as human resource quality, village information systems, or village head leadership, can be added to examine other factors that may influence the relationship between transparency, participation, and SDGs implementation.

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