



ANALYSIS OF TRANSPARENCY OF THE MECHANISM FOR DISTRIBUTING GRIEF SOCIAL ASSISTANCE FUNDS AT THE NORTH MINAHASA REGENCY SOCIAL SERVICE

Yetty Marni Pangemanan^{a, 1*}, Sisca B. Kairupan^{b, 2}, Steven V. Tarore^{c, 3}

^{ab}Universitas Negeri Manado, Tondano, Indonesia

¹ethiepangemanan@gmail.com *; ²siscakairupan@unima.ac.id; ³steven_taroreh@unima.ac.id

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Abstract

This study aims to analyze the level of transparency in the social assistance fund distribution mechanism at the North Minahasa Regency Social Service and identify factors influencing this low level of transparency. This study uses a qualitative approach with a case study. Data were collected through in-depth interviews with service officials, village officials, aid recipients, and community leaders, supplemented by a documentary study of regulations and official reports. The research findings indicate that transparency in the distribution of bereavement aid remains at a low level. Procedurally, the mechanism is reactive and relies heavily on recommendations from village heads without substantive verification of the recipients' economic conditions. The informational dimension has not been realized due to the lack of proactive publication of recipient lists, selection criteria, and distribution flows through media easily accessible to the public. Meanwhile, the accountability dimension is weak due to the lack of institutionalized community participation, the absence of structured complaint channels, and formal oversight that only focuses on administrative-financial compliance. This low level of transparency is influenced by three mutually reinforcing factors: (1) technical-managerial limitations in the form of data fragmentation and budget cycle pressures, (2) socio-cultural norms that prioritize apparent harmony and avoid conflict, and (3) regional regulations that do not explicitly bind transparency as a legal obligation.

Keywords: *Transparency, Grief Social Assistance, Good Governance, Public Accountability, Regional Governance.*

INTRODUCTION

In the contemporary governance paradigm, transparency has transformed from a mere normative ethical value into a fundamental instrument for ensuring public accountability, distributive justice, and the legitimacy of state institutions. Globally, the principle of information transparency has been explicitly integrated into the sustainable development agenda, particularly Sustainable Development Goal 16, which emphasizes the importance of responsive, inclusive, participatory, and representative institutions [1]. In the context of social policy, transparency is no longer merely an administrative obligation, but rather a structural prerequisite for the allocation of public resources to be accounted for, monitored, and enjoyed equitably by vulnerable groups.

Grief assistance occupies a strategic position within the regional social protection architecture. Although often nominally smaller than large-scale national programs such as the Family Hope Program or Non-Cash Food Assistance, this assistance holds profound symbolic, psychological, and humanitarian significance, particularly for families who have lost a loved one. In North Minahasa Regency, this value becomes even more relevant when combined with the socio-cultural context of the Minahasa community, which historically upholds the philosophy of tumou tou (true human beings who respect each other) and the practice of mapalus (mutual cooperation). In this tradition, death is not merely a private family matter, but rather a collective event that demands community solidarity. Normatively, government assistance should strengthen, not replace or obscure, this social capital. However, when the distribution mechanism is managed in a closed and discretionary manner, the value of solidarity is at risk of being eroded by social jealousy, public speculation, and the erosion of trust in local bureaucratic institutions.

In terms of regulations, the implementation of grief assistance in North Minahasa Regency has a clear legal basis through Regent Regulation Number 27 of 2021 & Regent Regulation Number 32 of 2020 concerning Guidelines for Providing Grief Compensation to the Community. Furthermore, to ensure technical uniformity, the North Minahasa Regency Social Service issued Standard Operating Procedure Number 067/Dinsos/007/I/2023 dated January 9, 2023, and confirmed the Grief Compensation Distribution Team through Decree of the Head of the Social Service Number 05 of 2024 [2], [3]. The regional fiscal commitment is also reflected in the budget realization and the consistently increasing number of recipients: in 2023, 281 recipients were recorded, while in 2024, distribution was carried out in three stages with a total of 2,413 recipients (Phase I: 160 recipients/100% distributed, Phase II: 1,592 out of 1,600 candidates/99.5%, Phase III: 661 out of 766 candidates/86.3%). The total allocated budget reached IDR 7,239,000,000,- sourced from the North Minahasa Regency Regional Budget. As a basis for verifiable empirical analysis, complete data on bereavement assistance recipients for 2023–2024 along with details of the distribution stages have been attached in full in the Appendix to this thesis.

Based on the applicable regulatory framework and SOPs, the formal procedural mechanism for distributing bereavement assistance consists of five sequential stages: first, receipt and collection of application files at the village or sub-district level; second, issuance of a recommendation letter by the Head of the Village or Village Head; third, administrative verification at the North Minahasa Regency Social Service; fourth, determination of recipients by the Head of the Service; and fifth, direct disbursement of compensation to the heirs' accounts. Administrative requirements that must be met by applicants include: an original certificate of transfer of inheritance from the village/sub-district, a photocopy of the death certificate, a photocopy of the deceased's ID card, a photocopy of the heir's ID card, a photocopy of the Family Card, and all documents placed in a red folder. These requirements specifically apply to residents with North Minahasa Regency ID cards. These five stages and six requirements should guarantee legal certainty, uniform treatment, and procedural accountability in every distribution case.

However, despite the availability of regulations, team structures, and adequate budget allocations, initial observations and community reports indicate a significant gap between the rules and operational practices on the ground. Information dissemination is still inadequate by officials at both village and sub-district levels. As a result, access to assistance tends to flow through personal connections with officials. Furthermore, the verification process at the agency level still relies heavily on recommendations from village heads without standardized assessment instruments, theoretically widening the scope for discretion. This gap is further exacerbated by the lack of official publication of recipient lists, selection criteria, or distribution channels on easily accessible platforms, such as village notice boards, local government social media, or the official district website. Reasons frequently cited include privacy concerns for bereaved families and limited budgets for dissemination. However, from the perspective of the right to public information, privacy and transparency are not mutually exclusive; information can be presented in aggregated or anonymized formats without violating the dignity of recipients.

Without data transparency, the public has no objective basis for monitoring distributional justice, and available complaint channels (office, telephone, WhatsApp) are not publicly available. The scope of the program is extensive, lacks standard response times, and its handling relies on individual officer initiative. On the other hand, formal oversight from the Regional Inspectorate or the Financial and Development Supervisory Agency (BPKP) remains focused solely on administrative-financial compliance (completeness of SP2Ds, recipient signatures), without addressing targeting accuracy or procedural fairness. The culture of maintaining harmony and a reluctance to question official decisions is often misinterpreted as justification for withholding information to "protect the feelings" of recipient families. In fact, this secrecy actually fuels gossip, suspicion, and perceptions of injustice, which in the long run undermine community harmony. Existing regional regulations also do not explicitly mandate data publication, participatory verification, or the formation of independent validation teams, so transparency remains an administrative recommendation, not a legally binding obligation. Without a clear mandate, compliance relies heavily on the individual awareness of village heads, ultimately leading to fluctuations in practices across regions.

The urgency of thoroughly examining this distribution mechanism is not only practical but also theoretical. Mapping how the distribution process actually works and identifying the technical-managerial, socio-cultural, and regulatory factors that shape it are crucial steps in formulating policy recommendations that are contextual, realistic, and oriented toward procedural justice. Therefore, this study aims to answer the fundamental question: How does the social assistance fund disbursement mechanism work at the North Minahasa Regency Social Service, and what factors influence this process? Through empirical analysis and theoretical dialogue, this study aims not only to map governance gaps but also to formulate contextual policy recommendations to strengthen transparency, participation, and procedural justice in social protection at the local level.

METHOD

This research uses a qualitative approach. A qualitative approach was chosen because the research aims to deeply understand the phenomenon of transparency in the distribution mechanism of social assistance funds for grief, a complex, contextual social process influenced by various institutional, cultural, and behavioral factors of actors. As emphasized by Creswell, a qualitative approach allows researchers to explore the meanings, experiences, and interpretations of actors in their natural context, without reducing social nuances that cannot be measured quantitatively. [4]. This research focuses on the bound phenomenon in the specific context of the North Minahasa Regency Social Service. This research focuses on the bound phenomenon in the specific context of the North Minahasa Regency Social Service, with the following sub-focus of research or indicators in this research:

1. Transparency of the mechanism for distributing social assistance funds for bereavement at the District Social Services Office North Minahasa.
 - a) Formal procedures/ Mechanisms
 - b) Implementation of the Principle of Transparency
 - c) The Role of Society and Supervisory Institutions.
2. Factor What just which influences the level of transparency This is to reveal what factors influence the level of transparency in the distribution of social assistance funds. condolences to the Minahasa Regency Social Service.

This study uses both primary and secondary data. Primary data was obtained directly from key informants through in-depth interviews and participant observation, while secondary data was collected from official documents and other written sources. This research uses three main techniques in data collection: in-depth interviews, observation, and documentation studies.

RESULTS AND DISCUSSION

Procedural Transparency and Distribution Mechanisms: The Gap between Regulations and Field Practices

The first indicator in the first research focus measures the extent to which formal procedures and mechanisms for disbursing bereavement assistance are implemented in accordance with applicable regulations, specifically Regent Regulation No. 32 of 2020 and SOP No. 067/Dinsos/007/I/2023 [2], [5]. Interview findings consistently revealed procedural decoupling, a phenomenon where formal written rules are not aligned with operational practices in the field. Although the SOP outlined the flow from submission, verification, and disbursement, its implementation experienced significant distortions when initial verification authority was decentralized to the village level. The Social Services Department structurally delegated validation to village heads, citing limited manpower and the urgency of responding to bereaved families. From a principal-agent theory perspective, this situation represents a classic problem of information asymmetry and moral hazard in public bureaucracy. The community and the Social Services Department act as principals who provide mandates, while village officials act as agents who implement policies on the front lines. As emphasized by Miller in Kadek, the principal-agent relationship is vulnerable to failure when the agent has greater access to information about field conditions than the principal, so that performance monitoring becomes ineffective [6]. In this context, the absence of an independent verification mechanism or cross-sector team at the village level widens the scope for local officials' discretion, which in turn can lead to recipient selection based on subjective considerations, personal closeness, or administrative literacy, rather than on objective criteria of economic vulnerability.

These findings also confirm that the distribution mechanism remains reactive and heavily dependent on citizen initiative to submit documents. Osborne's New Public Governance paradigm emphasizes a shift from hierarchical governance to a collaborative and proactive model, where the state does not simply wait for requests but actively identifies and reaches out to vulnerable groups [7]. When procedures simply wait for citizens to submit complete documents, the most vulnerable families—often geographically isolated, with low administrative literacy, or experiencing psychological trauma due to loss—are at risk of exclusion errors. Temporal pressures between the regional budget (APBD) disbursement cycle, which is often delayed until the third or fourth quarter, and the urgent nature of the disaster exacerbate this situation. Village officials tend to "relax" verification standards in pursuit of budget realization targets, a dynamic that systematically sacrifices procedural prudence for administrative compliance. This aligns with Lumenta's findings in North Sulawesi, which noted that data asynchronous and disbursement pressures often lead to duplication or inaccurate targeting in incidental assistance programs [8]. Thus, procedural transparency has not been realized not because of the absence of regulations, but because of the weak institutionalization of control mechanisms, substantive verification, and proactive approaches that should be the foundation of distributive justice.

Implementation of the Principle of Informational Transparency: Availability, Accessibility, and Understandability that have not yet been realized

The second indicator examines the application of the transparency principle in the informational dimension, which theoretically encompasses the availability, accessibility, and comprehensibility of information for the public. Based on the framework developed by Bauhr and Charron in Kairupan, these three dimensions must be present simultaneously for transparency to truly function as an instrument of accountability, not simply a document formality.[9] Field findings indicate structural failures across these three dimensions. First, in terms of availability, the Social Services Agency and village governments have not proactively published recipient lists, selection criteria, or distribution channels through official platforms such as the district website, social media, or physical notice boards. Frequently cited reasons include privacy concerns for bereaved families and limited budgets for outreach. However, from the perspective of the right to public information, privacy and transparency are not mutually exclusive dichotomies. Heald asserts that good transparency allows for the presentation of information in aggregated or anonymized formats that still fulfill the public's rights without violating the dignity of recipients [10]. The absence of official publication creates a dark space vulnerable to speculation, gossip, and the erosion of social trust.

Second, the accessibility dimension shows that information flows only through informal social networks such as neighborhood chats, social gatherings, or personal relationships with village officials. Groups not connected to these networks—people living in remote areas, informal workers, or highly mobile families—often miss out on their rights. The UNDP explicitly states that transparency in social policy requires the government to provide information freely and easily accessible to all stakeholders, especially marginalized groups [1]. When access to information depends on chance or social proximity, transparency becomes an exclusive commodity that deepens inequality. Third, the understandability dimension remains low because the policy language used in circulars and standard operating procedures (SOPs) is technical and bureaucratic. Terms such as “administrative verification,” “technical considerations,” or “SP2D” are not translated into practical guidelines that are easily understood by laypeople. Tahir emphasized that in the modern era, transparency is not only about the availability of documents, but also about their relevance and ease of understanding for the public [11]. Without efforts to translate policies into inclusive formats, information that is formally “available” remains substantively “closed” to those who need it most. This dilemma shows that informational transparency in North Minahasa Regency is still trapped in a closed classical administrative paradigm, and has not yet transformed towards the principle of empowering and inclusive openness as mandated in the spirit of Law No. 14 of 2008 concerning Public Information Disclosure.

The Role of Society and Oversight Institutions: The Absence of Social Accountability and Substantive Oversight

The third indicator highlights the extent to which communities and oversight institutions are involved in verification, monitoring, and complaint-filing mechanisms. Interview findings revealed that community participation remains symbolic and uninstitutionalized, while formal oversight focuses solely on administrative-financial compliance. Within the framework of Good Governance, accountability cannot exist without meaningful public participation. As Fox explains [12], social accountability is only effective when three elements are met: verifiable information, community organizations capable of advocacy, and a political space conducive to participation. In the field, these three elements have not yet been fully established. The involvement of community leaders in the selection process is consultative-informal and lacks decision-making power. There is no dedicated village deliberation forum, participatory verification team, or co-production mechanism involving residents in data validation. As a result, social oversight lacks a structural basis for influencing policy, and public aspirations are handled solely by village officials without standard procedures or formal documentation.

On the other hand, existing complaint mechanisms are unstructured, not widely publicized, and do not guarantee transparent follow-up. Citizens who feel aggrieved tend to remain silent due to a culture of conflict avoidance, shame, or fear of social exclusion. Gaventa cautioned that strong social capital, such as traditions of mutual cooperation and kinship, does not automatically result in effective oversight if not supported by a safe political space and responsive institutions [10]. When critical participation is perceived as a threat to harmony, social accountability dies before it can grow. Furthermore, oversight by formal institutions such as the Regional Inspectorate or the Financial and Development Supervisory Agency (BPKP) remains ex-post and oriented toward financial audits. The focus of audits is limited to document completeness, recipient signatures, and compliance with SP2D disbursements, without addressing aspects of distributive justice, targeting accuracy, or fair selection procedures. Bovens defines accountability as a process by which actors must explain and be held accountable for their actions to others [13]. Without accountability mechanisms that encompass substantive dimensions and public disclosure of audit results, horizontal and vertical accountability remain paralyzed. This situation reinforces the cycle of non-transparency: the

public has no basis for oversight, oversight bodies have no mandate to assess fairness, and implementing officials experience no institutional consequences for opaque discretionary practices. Thus, transparency and accountability, as the third dimension of transparency, remain at the administrative level, failing to realize the social control and citizen empowerment functions envisioned in the New Public Service paradigm.[14], [15]

Factors Influencing Low Transparency

The second research focus aims to identify factors influencing the level of transparency in the distribution of bereavement assistance. Field findings indicate that low transparency is not caused by a single factor, but rather by a complex interaction between mutually reinforcing technical-managerial, socio-cultural, and regulatory-institutional dimensions. Technically, data fragmentation remains a major obstacle. Data on aid recipients is still stored in separate manual files or spreadsheets in each village and sub-district, without an integrated information system that allows for cross-checking, duplication prevention, or aggregated data publication. Limited human resources, particularly the disproportionate number of functional social workers relative to the area, force agencies to delegate initial processes without regular assistance or monitoring. Faguet cautions that while decentralization has the potential to increase local responsiveness, it also carries the risk of elite capture if not balanced with strong technical capacity and transparency mechanisms [16]. Without an integrated data infrastructure, transparency cannot be systematically measured, standardized, or improved. From a managerial perspective, the misalignment between the regional budget (APBD) budget cycle and the incidental nature of disasters creates administrative pressure that encourages procedural violations. Village officials are faced with a dilemma between careful verification and the pursuit of disbursement targets, often leading to relaxed standards. Communication remains top-down and one-way, with no regular evaluation forums or structured feedback mechanisms, exacerbating the information isolation between levels of government. In this context, transparency is viewed not as a prerequisite for performance but as an additional administrative burden that can be ignored for the sake of procedural efficiency.

Socio-culturally, the values of *mapalus* and *tumou tou*, which philosophically emphasize solidarity and social justice, are often distorted in bureaucratic practice into a logic of personal closeness and conflict avoidance [17]. Transparency is considered a threat to social harmony because it is feared to trigger comparisons or jealousy among residents. Village officials tend to choose the "safe path" by withholding information to maintain harmony, without realizing that procedural justice is the foundation of long-term trust. Wawointana's [18] research found that social capital does not automatically contribute to transparency if it is not institutionalized through binding regulations. When social networks are utilized to maintain control over resource allocation, transparency is perceived as a disruption to the established informal order. The culture of avoiding criticism and stigmatizing "vocal" citizens further closes the space for participation, making transparency a threat rather than a prerequisite for justice.

In terms of regulations and institutions, Regent Regulation No. 32 of 2020 does provide a legal basis, but substantively, it still contains significant gaps. The regulation only states that assistance is provided based on "socioeconomic conditions and recommendations from village/sub-district heads," with no clauses explicitly requiring the publication of recipient lists, proactive outreach, or the formation of independent verification teams. Without a binding mandate, transparency remains merely an administrative recommendation, not a legal obligation. The hierarchical and closed institutional structure does not provide formal space for LPMs, traditional leaders, or community representatives to participate in data selection or validation. The Social Services Agency also lacks the legal authority to compel village governments to implement transparency standards, so compliance depends heavily on the awareness and personal integrity of village heads. Grindle emphasized that mature good governance assesses not only whether a government is "working well" but also "for whom it is working [19]." When regulations are lax, village autonomy lacks established transparency standards, and administrative incentives and sanctions are weak, field practices will remain partial, volatile, and vulnerable to abuse of discretion.

Overall, the findings of this study confirm that transparency in the social assistance fund distribution mechanism for bereavement at the North Minahasa Regency Social Service has not been adequately realized across all three dimensions: procedural, informational, and accountability. Formal procedures have been distorted into reactive administrative verification and reliance on unilateral recommendations from village officials. The principle of informational transparency fails in the dimensions of availability, accessibility, and understandability, resulting in information flowing only through informal networks and not reaching vulnerable groups. The role of the community and oversight institutions remains symbolic, with formal oversight limited to financial audits and the absence of structured complaint channels. The inhibiting factors are multidimensional and interrelated: fragmentation of technical data, managerial pressures of the budget cycle, distortions in cultural values that prioritize false harmony, and lax regulations that do not bind transparency as a legal obligation.

Theoretically, this study enriches the public administration literature by demonstrating how the principles of Good Governance and social accountability interact in a local context with high social capital but weak institutionalization of transparency. [20] These findings confirm the principal-agent theory that the delegation of authority without independent verification mechanisms and information publication creates information asymmetry that triggers moral hazard. Furthermore, this study also supports Fox and Gaventa's argument that social accountability requires a conducive political space and verifiable information; without both, public participation becomes merely a ritual without consequences [10], [12]. From the perspective of New Public Governance, these findings emphasize that the transformation from a closed model to collaborative governance cannot be achieved simply by increasing budgets or formal regulations, but requires a paradigm shift: transparency is not an administrative burden, but rather the foundation of public trust and an instrument of procedural justice.[7]

Practically, the results of this study provide contextual and realistic policy recommendations for the North Minahasa Regency Government. First, revisions to Regent Regulation No. 32 of 2020 and SOP 067/Dinsos/007/I/2023 need to include clauses mandating the publication of recipient lists in aggregated or anonymized formats, participatory verification mechanisms involving community leaders, and easy-to-understand public communication standards. Second, developing an integrated information system that connects village, sub-district, and social service data in real time will prevent duplication, facilitate cross-checking, and serve as the basis for substantive audits. Third, strengthening the capacity of village officials through public information management training and technical assistance will reduce reliance on personal discretion. Fourth, establishing a structured, anonymous, and guaranteed follow-up complaint channel will restore residents' confidence that their voices are heard. Fifth, audits by the Inspectorate or the Financial and Development Supervisory Agency (BPKP) need to be expanded from administrative compliance to assessing distribution fairness and targeting accuracy, with results regularly published to the public.

CONCLUSION

Based on the discussion that has been outlined, the following conclusions are presented which directly answer the two research problem formulations:

1. The social assistance distribution mechanism for grief assistance is normatively based on Regent Regulation Number 32 of 2020 and SOP Number 067/Dinsos/007/I/2023. However, in operational practice, the process is reactive and passive. Socialization of rights and the application process are not carried out proactively, and the verification stage is reduced to merely checking the completeness of administrative documents without field assessments or standardized economic vulnerability assessment instruments. Initial validation authority is entirely delegated to the recommendations of village heads, which widens the scope for subjective discretion. Furthermore, the disbursement process is often delayed until the third and fourth quarters due to the misalignment of the regional budget cycle with the urgent nature of the disaster. Overall, the mechanism is oriented more towards administrative compliance than substantive justice and targeted accuracy.
2. What factors influence the process of the social assistance fund distribution mechanism for grief at the North Minahasa Regency Social Service : (1) Technical-Managerial Factors: Fragmented recipient data that is still stored manually and spread across villages/sub-districts, limited number of functional social workers, and the absence of a regular coordination and monitoring forum. Budget cycle pressures that are not aligned with the urgency of the disaster encourage village officials to relax verification standards in order to achieve realization targets. (2) Socio-Cultural Factors: The values of *mapalus* and *tumou tou* which philosophically emphasize solidarity, in bureaucratic practice are often distorted into the logic of personal closeness and conflict avoidance. The reasons for privacy and the culture of maintaining social harmony are often used to justify the lack of transparency of information, so that the distribution process is closed and vulnerable to perceptions of injustice. (3) Regulatory-Institutional Factors: Regent Regulation No. 32 of 2020 does not explicitly require the publication of recipient data, proactive socialization, or the formation of an independent verification team. Without a binding legal mandate, the Social Services Department lacks the authority to compel village governments to implement transparency standards, so compliance with the process depends heavily on the individual awareness of village officials. Weak administrative incentives and sanctions exacerbate fluctuations in practices across regions.

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