






# “Heritage asset management and local government accountability: The role of transparency, participation, and financial capacity”

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# HERITAGE ASSET MANAGEMENT AND LOCAL GOVERNMENT ACCOUNTABILITY: THE ROLE OF TRANSPARENCY, PARTICIPATION, AND FINANCIAL CAPACITY

## Abstract

This study aims to examine the interrelation between public budgeting transparency, public participation, government regulation, local government financial capacity, and public trust in shaping local government accountability in heritage asset management. The study focuses on West Sumatra, Indonesia, where local governments play a crucial role in preserving cultural heritage assets. The sample included 250 local government employees actively engaged in heritage asset management. Data were collected using a structured questionnaire between March and June 2024, with responses analyzed using WarpPLS. The study rigorously adheres to ethical principles to protect the participants and ensure the integrity of the research process. Results indicate that public budgeting transparency ( $\beta = 0.165, p = 0.003$ ) and local government financial capacity ( $\beta = 0.143, p = 0.004$ ) both directly and indirectly, via mediating public trust, influence local government accountability ( $\beta = 0.193, p = 0.003$ ). Government regulation ( $\beta = -0.012, p = 0.433$ ) was not found to have any direct significant impact on accountability. On the other hand, public trust and government regulatory systems have a strong direct relationship with local government accountability but a weak indirect relationship through public trust, which makes governance mechanisms pretty complex. Public trust plays a vital role in connecting transparency, financial resilience, and accountability to the legitimacy of enforcement and effective governance. The findings underscore the significance of integrating trust-building measures, transparency, and financial capacity for governance frameworks to ensure equitable and sustainable heritage asset management.

## Keywords

accountability, budgeting, transparency, governance,  
heritage asset

## JEL Classification

H72, H83, Z11

## INTRODUCTION

The preservation and management of heritage assets are fundamental responsibilities of local governments. However, ensuring the sustainable governance of these assets presents a complex challenge, as it requires the integration of financial disclosure, public participation, regulatory mechanisms, and local government financial capacity. These factors not only determine the effectiveness of heritage asset management but also shape public trust, which is critical for ensuring accountability in local governance. A key aspect of governance best practices is public budgeting transparency, which allows stakeholders to access and evaluate financial data related to heritage assets. Research has demonstrated that transparency enhances accountability and public trust in government institutions (Aversano et al., 2020). Similarly, public participation in decision-making processes strengthens the le-

gitimacy of heritage asset management by incorporating the aspirations and expectations of citizens, fostering ownership and trust in local governments (Biondi et al., 2021). A well-defined government regulatory framework ensures consistency, reduces uncertainty, and reinforces government responsibility for effective heritage asset management (Ouda, 2021). Furthermore, the financial capacity of local governments directly influences their ability to preserve and maintain heritage assets, as budgetary constraints often hinder effective governance. In cases of limited financial resources, alternative funding mechanisms, such as public-private partnerships, become essential for sustaining heritage management efforts. While transparency, participation, and regulatory frameworks contribute to governance effectiveness, their impact is mediated by public trust. Trust serves as the foundation for strong governance systems, as it fosters collaboration, compliance, and civic engagement. Without sufficient trust, even well-designed governance mechanisms may struggle to achieve local government accountability.

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## 1. LITERATURE REVIEW AND HYPOTHESES

Local government management of heritage assets has become increasingly significant, as it represents its dual function as both a means of cultural heritage preservation and sustainable development. Heritage assets hold a deep connection to the past, imbued with cultural identity and historical significance that provides local inhabitants (Wiwin & Wibowo, 2020) with a sense of belonging. They require their management to be conserved for future generations, but also to fully exploit their social, economic, and environmental potential.

Transparency in public budgets is one of the most critical elements of government accountability, particularly the management of heritage assets (Iswari & Mediawati, 2024). Efficient governance of heritage assets requires a balanced approach that integrates transparency, participation, and financial capacity to foster public trust and accountability. Strengthening these governance elements is essential for ensuring that heritage assets contribute meaningfully to both cultural preservation and socio-economic development.

By ensuring that stakeholders, from policymakers to grassroots communities, can access financial information with ease, the authorities enable efficient monitoring and assessment of spending on resources. In such a manner is transparency instilled, ensuring frugal expenditure and adherence to the purpose of spending, thereby closing channels for wastage or diversion. The function of transparent finance is twofold (Aversano et al., 2020). Firstly, they

improve responsibility by placing public institutions in a position where they become responsible for their finances. Secondly, they also help establish public trust in the local government. If citizens are certain that financial processes are transparent, honest, and accurately recorded, they will be able to relax, support projects, and collaborate with government activities. The study also uncovers the need for open and transparent financial reporting.

It encompasses reporting budgetary amounts in a format easily readable by non-specialist persons, being accessible, and leading to wider participation. Such processes not only improve openness but also allow citizens to provide constructive input to heritage management discussions, leading to an enhanced sense of collective responsibility. Transparency in public expenditure cannot serve as a substitute for proper heritage asset management (Valentina et al., 2015). With openness and transparency in financial dealings, governments can increase accountability, build public trust, and facilitate sustainable outcomes reflecting the priorities of the people. The involvement of the public is crucial to have greater accountability, particularly for heritage assets. With participation by citizens in decision-making, public authorities can make the management and protection of heritage assets responsive to the will, needs, and priorities of the people.

Human-oriented governance helps close the gap between people and authorities, promoting a sense of responsibility and mutual understanding of purpose. As argued by Biondi et al. (2021), participatory governance is not just a tool for ensuring accountability but also a means of attain-

ing a feeling of belongingness as well as ownership among individuals. If people feel that they are heard and their issues matter, they will likely trust institutions that are in charge of administering public resources. Trust consequently supports the relationship between citizens and decision-makers in a cycle of quid-pro-quo advantage. The study also demands the employment of inclusive decision-making models in consideration of the varied interests, perceptions, and needs of all stakeholders involved. Heritage management generally involves a wide range of stakeholders, including local communities, government authorities, non-governmental organizations, and private sector actors.

Participatory governance ensures that diverse interests are considered, leading to more sustainable and equitable results. Public involvement in decision-making is the very essence of good governance. Through civic participation and inclusiveness, governments are in a position to build trust, facilitate the feeling of shared responsibility, and effectively address the complex issues of heritage asset management (Ferri et al., 2021). The performance of government regulation institutions is an important factor in determining heritage asset management accountability. Strong and effective legal systems provide clear and transparent guidelines, ensuring that everyone knows what to expect, as well as the standards for managing such precious assets.

By dispelling ambiguity, such legislation eradicates inconsistency in the administration of management and creates more consistency between different projects and activities. Ouda (2021) understands that unequivocal and stable law cannot be avoided if it involves good governance. They form a basis for delineating the functions, responsibilities, and obligations of various stakeholders, including local authorities, heritage organizations, private contractors, and social organizations. Clarity in this context ensures cooperation and diminishes the prospect of conflict, as everyone understands their role and boundaries. Effective regulatory mechanisms are also protected against mismanagement or malpractice. They have mechanisms of accountability and oversight so that decisions and actions happen by agreed standards.

Not only does it protect heritage assets from misuse or neglect, but it also instills public confidence in institutions responsible for their safeguarding. Quality, good government regulatory mechanisms are the bedrock for effective heritage asset management. In providing clear directives, roles, and accountability regimes, these institutions ensure that preservation efforts are legitimate and that heritage assets are preserved responsibly and sustainably. The financial capacity of local authorities is key to their success in managing heritage assets. Sufficient funds are required for the facilitation of preservation and management interventions since they typically entail a huge investment in maintenance, restoration, and community participation.

Most local authorities, however, lack budgetary provisions to mitigate the potential risks of heritage assets being in a state of disrepair or abandonment. As a substitute to bridge gaps, new finance models have been proposed through new instruments in public-private partnerships (PPPs) as the best alternative. Žuvela et al. (2023) describe that PPPs enable local governments to leverage private sector capital, expertise, and investment to complement public finances. Besides bridging financial gaps, these initiatives also foster shared responsibility and accountability between the private and public sectors. Collaborations are also responsible for introducing new ideas and innovative methods in heritage management to make the projects not just economically sustainable but also responsive to people's aspirations. By accessing sources of funds and facilitating the coordination of stakeholders, municipal governments gain the capability to enhance their ability to manage heritage assets at competitive prices and market them effectively.

The financial capacity of municipal governments decides the management of heritage assets. Breaking down resource constraints using strategies such as public-private partnerships could unlock the door to inclusive and sustainable conservation, safeguarding cultural heritage for the future (Žuvela et al., 2023). Public trust is a mediating factor in the chain from transparent public budgets, public participation, and government accountability to norms, local government financial performance, and accountability in managing heritage resources (Adiputra et al., 2018). It is what keeps all

the above together to enable governance practice to be effective as well as legitimate in the public's eyes. Open practices such as open financial reporting and open decision-making to all are the pillars on which trust is built.

If the people are enlightened and understand the way the decisions are being made and the way the resources are being allocated, they can have faith in the sanctity of the system. Similarly, participatory decision-making, where all stakeholders are brought in an active manner, creates an element of partnership and cohesiveness, contributing to trust. Adherence to regulatory norms is also essential. Through insistence on standards laid down and portrayal of responsibility, local governments shall be able to increase the public's trust in their ability to handle heritage resources responsibly. According to Seila et al. (2025), public trust is not merely good governance, but an ingredient that directly influences citizens' perceptions of the legitimacy and performance of local government. Citizens would also fund conservation work and would voluntarily engage in heritage management activities when they trust them. This encourages accountability practice in a society, though public trust is an important missing link between accountability practices and governance (Liu, 2024). Trust, in this case, will be present if the local authorities' policies are dedicated to openness, transparency, and compliance with regulations toward managing the heritage resources equitably and efficiently.

When citizens understand governance processes, they develop confidence in local authorities, contributing to greater engagement in conservation efforts. Strong governance frameworks rooted in transparency, trust, and financial stability enhance public participation and strengthen accountability in heritage management. Ultimately, public trust remains the critical link, ensuring long-term sustainability in heritage asset governance. By fostering collaboration among stakeholders, governments can achieve more resilient and culturally responsive conservation efforts. A well-integrated governance system safeguards heritage assets while maximizing their social, economic, and historical value for future generations.

The aim of this study is to examine the direct and indirect impact of public budgeting transparency, public participation, government regulatory systems, and local government financial capacity on local government accountability, considering the mediating influence of public trust, with a focus on heritage asset management (Figure 1). The research hypotheses are:

- H1: *Public budgeting transparency directly influences local government accountability.*
- H2: *Public participation directly influences local government accountability.*
- H3: *Government regulatory frameworks directly influence local government accountability.*
- H4: *Local government financial capacity directly influences local government accountability.*
- H5: *Public trust directly influences local government accountability.*
- H6: *Public budgeting transparency directly influences public trust.*
- H7: *Public participation directly influences public trust.*
- H8: *Government regulatory frameworks directly influence public trust.*
- H9: *Local government financial capacity directly affects public trust.*
- H10: *Public budgeting transparency indirectly influences local government accountability through public trust.*
- H11: *Public participation indirectly influences local government accountability through public trust.*
- H12: *Government regulatory frameworks indirectly influence local government accountability through public trust.*
- H13: *Local government financial capacity indirectly influences local government accountability through public trust.*

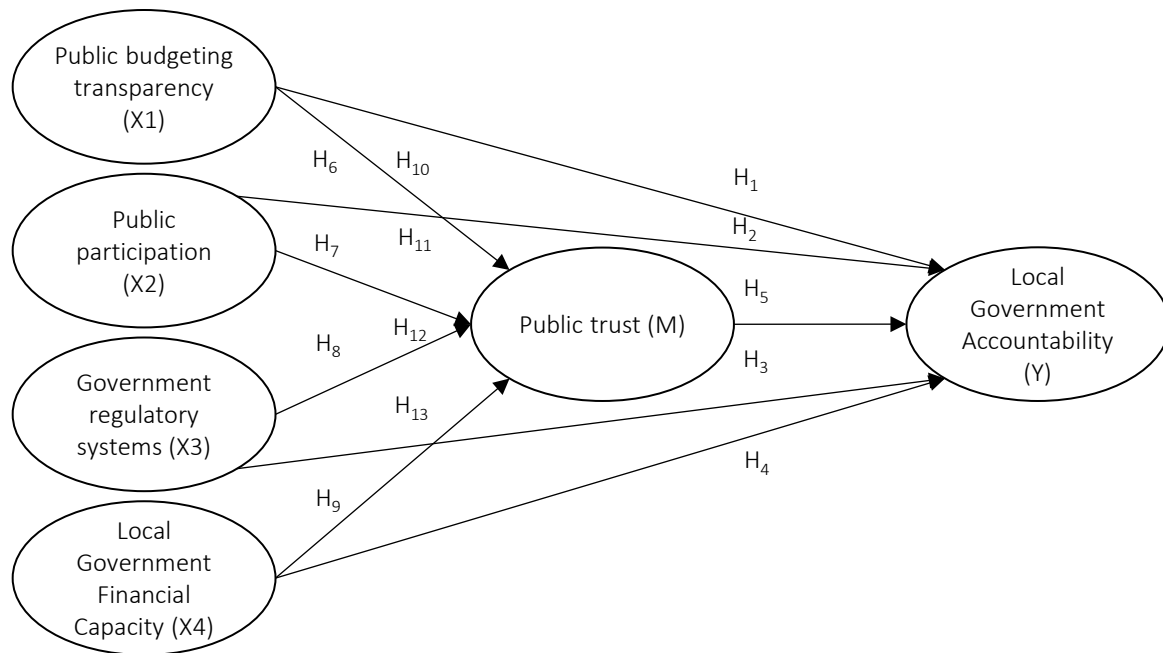


Figure 1. Research framework

## 2. METHODS

This study employs a quantitative study to investigate determinants influencing accountability in heritage asset management by local governments. The dependent variable was accountability of heritage asset management, independent variables were public budgeting transparency, public participation in decision-making, government regulation, and local government financial capability, and the mediating variable was public trust (see Table 1).

The participant sample for this study includes 250 employees in the local government who are either directly or indirectly involved in heritage asset management in West Sumatera, Indonesia. A purposive sampling technique was used to ensure that participants have relevant experience and knowledge in heritage asset management. Data were collected through a standardized questionnaire (Appendix A) to operationalize the variables of the research model in March–June 2024.

The study rigorously upholds ethical principles to protect participants and ensure research integrity. Prior to participation, respondents were thoroughly informed about the study's objectives, procedures, and their role, fostering transparency. Informed consent was obtained from all participants, emphasizing voluntary involvement

and individual rights. Strict measures were implemented to maintain confidentiality and anonymity, with no personal data recorded or disclosed. Participants retained the unrestricted right to withdraw at any stage without repercussions, affirming their autonomy. By integrating ethical safeguards throughout the research process, the study preserves academic integrity while ensuring the protection of participants' rights.

Questions on the items covered transparency, public participation, regulatory structures, financial capability, public trustworthiness, and accountability. Questions were answered through a Likert scale of 1 (strongly disagree) to 5 (strongly agree). The data collected were processed using WarpPLS, a software for SEM. WarpPLS was employed as it can handle sophisticated models and conduct mediating effects testing. The analysis was conducted as follows:

- 1) validity and reliability of the measures were verified using confirmatory factor analysis (CFA);
- 2) path coefficients as well as the significance level were examined to check the proposed relationships between the variables;
- 3) public trust's mediating effect was tested by using bootstrapping techniques.

**Table 1.** Operational definitions of variables

Variables	Operational Definitions	Measurement
Public Budgeting Transparency (X1)	Public budgeting transparency captures the openness and accessibility of the financial details regarding public budgets to enable stakeholders to monitor and evaluate the allocation of resources (Cuadrado-Ballesteros & Bisogno, 2022)	Heritage asset financial details are made public
		Budgetary allocations in heritage assets are disclosed
		Routine, published financial statements
		Heritage management expenditure is clear and comprehensible
		Stakeholders receive notice of budgetary changes affecting heritage assets
		Audit reports on heritage management exist
		Mechanisms for budget transparency exist
Public Participation (X2)	Public participation involves the active engagement of citizens in decision-making, such that their voices are heard and considered in the making of policies and governance (Moysan & Ródenas-Rigla, 2024)	Citizens are encouraged to participate in decision-making regarding heritage management
		Meetings are held to discuss heritage issues
		Public opinion is welcome in decisions
		Citizens monitor heritage preservation activities
		Public opinion dictates budgeting for heritage properties
		Heritage initiatives involve community groups
		Public perceptions form part of policy-making
Government Regulatory Frameworks (X3)	Government regulatory frameworks refer to the laws, regulations, and guidelines that are enacted to govern specific sectors or activities to promote compliance, fairness, and efficiency. These frameworks provide the platform for good governance and accountability (Mishra & Kumar, 2023)	Heritage management regulations are clear and defined
		Legal standards of preservation are applied
		Regulations are international standards
		Heritage management policies are consistent
		Budget allocation is standard
		Stakeholders understand their regulatory function
		Regulations adjust to heritage preservation needs
Local Government Financial Capacity (X4)	Financial capacity of local governments is the ability of local governments to effectively mobilize and deploy financial resources in order to meet developmental and operational needs (Choi, 2021)	Proper funds are provided for managing heritage
		Preservation resources are sustainable
		Projects are adequately funded
		Sources of funding for diversity are tapped
		Budgetary limitations do not impede preservation efforts
		Private organizations join local government for financing
		Emergency funds for preservation are available
Public Trust (M)	Public trust refers to faith by citizens that their government will act responsibly, openly, and in the people's interest (Orangias, 2021)	Citizens have faith in local government to act responsibly towards heritage
		Local government is perceived as being accountable
		Transparency is what gives trust to local government
		Inclusive decision-making promotes trust
		Laws improve public trust
		Communication fosters trust
		Trust determines heritage management outcomes
Local Government Accountability (Y)	Local government accountability is the obligation of local governments to report and justify their actions and decisions to stakeholders, being transparent, responsive, and adhering to ethical standards. Accountability is an attribute of good governance (Desmalita & Setyadi, 2025)	Local government is held accountable in heritage management
		Management conforms to people's expectations
		Financial practices conform to accountability
		Problems of heritage asset management are addressed
		Compliance with regulations ensures accountability
		Rational and transparent decisions are ensured
		Governance stakeholders feel accountable

### 3. RESULTS

Results in Table 2 validate that the research variables used were valid and reliable. Indicators of public budgeting transparency (X1) have high reliability with load factors ranging as high as 0.882. AVE (0.826), Cronbach's Alpha (0.965), and Composite Reliability (0.971) of the construct demonstrate high reliability and validity. Indicators of public participation (X2) demonstrate values ranging from 0.887 to 0.928 and are highly reliable. AVE (0.719), Cronbach's Alpha (0.803), and Composite Reliability (0.906) ensure good validity and consistency. Government regulatory (X3) indicators are mostly consistent, with the exception of X3-6 (0.433). The AVE (0.543), Cronbach's

Alpha (0.823), and Composite Reliability (0.873) ensure acceptable consistency and validity as a whole.

Local government financial capacity (X4) indicators range from 0.810 to 0.944, which is consistent. AVE (0.718), Cronbach's Alpha (0.934), and Composite Reliability (0.947) all demonstrate high reliability and validity. All the public trust (M) indicators are 0.832 to 0.917, which are reliable. AVE (0.761), Cronbach's Alpha (0.921), and Composite Reliability (0.941) all demonstrate high reliability and validity. Local government accountability (Y) indicators are between 0.817 and 0.877 and are reliable. AVE (0.710), Cronbach's Alpha (0.918), and Composite Reliability (0.936) demonstrate high

**Table 2.** Validity and reliability test

Variable	Indicator	Loading Factor	AVE	CA	CR
Public Budgeting Transparency (PBT) (X <sub>1</sub> )	X <sub>1</sub> -1	0.882	0.826	0.965	0.971
	X <sub>1</sub> -2	0.917			
	X <sub>1</sub> -3	0.901			
	X <sub>1</sub> -4	0.911			
	X <sub>1</sub> -5	0.915			
	X <sub>1</sub> -6	0.899			
	X <sub>1</sub> -7	0.935			
Public Participation (PP) (X <sub>2</sub> )	X <sub>2</sub> -1	0.928	0.719	0.803	0.906
	X <sub>2</sub> -2	0.889			
	X <sub>2</sub> -3	0.924			
	X <sub>2</sub> -4	0.887			
	X <sub>2</sub> -5	0.889			
Government Regulatory Frameworks (GR) (X <sub>3</sub> )	X <sub>3</sub> -1	0.854	0.543	0.823	0.873
	X <sub>3</sub> -2	0.756			
	X <sub>3</sub> -3	0.777			
	X <sub>3</sub> -4	0.767			
	X <sub>3</sub> -5	0.761			
	X <sub>3</sub> -6	0.433			
Local Government Financial Capacity (LGFC) (X <sub>4</sub> )	X <sub>4</sub> -1	0.944	0.718	0.934	0.947
	X <sub>4</sub> -2	0.823			
	X <sub>4</sub> -3	0.810			
	X <sub>4</sub> -4	0.825			
	X <sub>4</sub> -5	0.846			
	X <sub>4</sub> -6	0.838			
	X <sub>4</sub> -7	0.840			
Public Trust (PT) (M)	M-1	0.917	0.761	0.921	0.941
	M-2	0.873			
	M-3	0.866			
	M-4	0.872			
	M-5	0.832			
Local Government Accountability (LGA) (Y)	Y-1	0.877	0.710	0.918	0.936
	Y-2	0.857			
	Y-3	0.846			
	Y-4	0.826			
	Y-5	0.817			
	Y-6	0.831			

reliability and validity. Overall, study variables have adequate validity and reliability, and constructs are analytically sound. However, an indicator (X3-6) of government regulatory needs to be changed.

**Table 3.** Model fit

Item	Value	
Average path coefficient (APC)	0.232	p-value < 0.001
Average R-squared (ARS)	0.890	p-value < 0.001
Average Adjusted R-squared (AARS)	0.887	p-value < 0.001
Average block VIF (AVIF)	2.982	acceptable if $\leq 5$
Tenenhaus GoF	0.797	large $\geq 0.36$

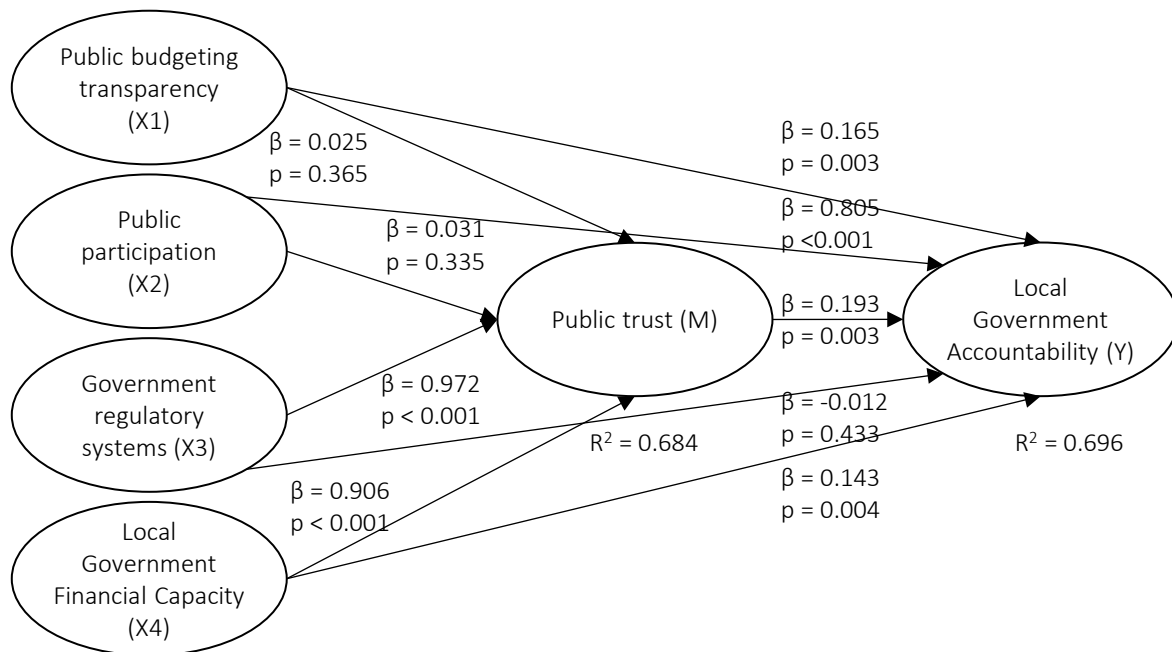
The results in Table 3 indicate the fit of the model as a whole and reveal an excellent and dependable statistical model for the study. The APC of 0.232 with an extremely significant  $p$ -value ( $< 0.001$ ) signifies that the hypothesized relationships between the variables as a whole are statistically significant and meaningful. The ARS value of 0.890 and  $p$ -value of  $< 0.001$  indicates that the model captures an extremely high percentage of variance in the dependent variables, which implies the strength of the explanatory power of the model. Average Adjusted  $R$ -squared (AARS) is 0.887 at  $p$ -value  $< 0.001$ ; the adjusted  $R$ -squared confirms the model's stability by making allowances for the number of predictors utilized, confirming the validity of

the results. The AVIF of 2.982 is significantly lower than 5, confirming that there is no serious issue of multicollinearity in the model, thereby validating the regression estimates. The GoF value of 0.797 is greater than the cutoff for a large effect ( $\geq 0.36$ ), showing a strong general model fit and justifying the model as a good tool for testing the relationships between the variables. Briefly, the statistical measures in Table 3 confirm that the model is strong, reliable, and perfect for testing the hypotheses and interpreting the relationship in the study.

**Table 4.** Latent variable coefficient

Indicator	Public Trust (M)	Local Government Accountability (Y)
$Q^2$	0.701	0.690
R-squared ( $R^2$ )	0.684	0.696
Adjusted R-squared (Adj. $R^2$ )	0.682	0.693

The results in Table 4 show strong correlations between public trust and local government accountability, with high predictive ability. Public trust records a  $Q^2$  of 0.701, in support of its validity in governance performance, followed closely by local government accountability with 0.690. The  $R^2$  values (0.684 and 0.696 for public trust and accountability, respectively) indicate that the model explains about 70% of the variability in these factors.



**Figure 2.** Outer model

Adjusted  $R^2$  values (0.682 and 0.693, respectively) demonstrate the stability of the model, reiterating the significance of transparency, participation, regulation, and financial capacity in affecting governance. Development of these governance factors will increase public confidence and accountability in heritage asset management.

**Table 5.** Direct hypotheses testing

Hypothesis	Path Coefficient	p-value	Effect Size	Conclusion
H1: PBT → LGA	0.165	0.003	0.129	Accepted
H2: PP → LGA	0.805	< 0.001	0.742	Accepted
H3: GR → LGA	-0.012	0.433	0.004	Rejected
H4: LGFC → LGA	0.143	0.004	0.137	Accepted
H5: PT → LGA	0.193	0.003	0.125	Accepted
H6: PBT → PT	0.025	0.365	0.009	Rejected
H7: PP → PT	0.031	0.335	0.016	Rejected
H8: GR → PT	0.972	< 0.001	0.821	Accepted
H9: LGFC → PT	0.906	< 0.001	0.856	Accepted

Table 5 presents the results of direct hypotheses testing, including effect sizes,  $p$ -values, and path coefficients that indicate significant relationships. Hypothesis *H1*, which states that public budgeting transparency (PBT) affects local government accountability (LGA), is supported by the data. With a path coefficient of 0.165, a  $p$ -value of 0.003, and an effect size of 0.129, it is statistically significant, and it reveals the importance of transparency in enhancing accountability in local governance. Hypothesis *H2* result shows a highly significant effect of public participation (PP) on local government accountability (LGA). The 0.805 path coefficient, a  $p$ -value < 0.001, and an effect size of 0.742 indicate a strong positive relationship, indicating the focal role of active citizen participation to strengthen government accountability. Hypothesis *H3*, which examines the effect of government regulatory (GR) frameworks on local government accountability (LGA), is rejected. The path coefficient is statistically insignificant, -0.012, with a  $p$ -value of 0.433 and an effect size of 0.004, and it shows that there is no direct significant effect of regulatory measures on accountability. Hypothesis *H4* identifies the positive influence of local government financial capacity (LGFC) on local government accountability (LGA). The coefficient of 0.143, a  $p$ -value of 0.004, and an effect size of 0.137 support this significant relationship that shows financial capacity is a determinant of accountability. Findings show the intricate in-

terlinkages among accountability, the determinants of governance, and public trust in local governments.

Hypothesis *H5* identifies the positive influence of public trust (PT) on local government accountability (LGA). The coefficient of 0.193, a  $p$ -value of 0.003, and an effect size of 0.125 support this significant relationship. Hypothesis *H5* emphasizes the central role of public trust in enhancing local government accountability. Trust is a basis for good governance as it fosters cooperation, compliance, and citizen participation. In instances where public institutions practice transparency, responsiveness, and good ethics, they establish trust that sustains accountability measures. Beshi and Kaur (2020) argue that trust in public institutions is at the core of their legitimacy and efficacy in governance.

Hypothesis *H6*, testing the direct effect of public budgeting transparency on public trust, was rejected, and hypothesis *H7*, testing the direct effect of public participation on public trust, was also rejected, with a  $p$ -value > 0.005. Transparency and participation might enhance trust only if reinforced by strict enforcement of rules and tangible results consistent with citizen priorities. Lee (2024) emphasizes integrating transparency with practice in collaborative governance to create trust. Hypotheses *H8* and *H9* were accepted with a  $p$ -value < 0.001. It reveals the precious functions of government regulatory systems and the financial capacity of local governments as sources of public trust. Strong regulatory systems provide clear rules and standards, maintaining consistency and equity in the practice of governance. This fosters trust by demonstrating the government's commitment to enforcing the rule of law and protecting public interests. Grimmelikhuijsen et al. (2025) highlight that enforcement styles and regulatory strategies are central factors in determining citizens' perceptions of trustworthiness.

Similarly, the financial capability of local governments is crucial in building trust since it enables the delivery of effective policies and services that address the needs of the community. Enough financial resources allow for governments to invest in infrastructure, social welfare, and transparency initiatives, all contributing to public trust.

**Table 6.** Indirect hypotheses testing

Hypothesis	Path Coefficient	p-value	Effect Size	Conclusion
<i>H10</i> : PBT → PT → LGA	0.169	<0.001	0.127	Accepted
<i>H11</i> : PP → PT → LGA	0.006	0.454	0.008	Rejected
<i>H12</i> : GR → PT → LGA	-0.014	0.394	0.009	Rejected
<i>H13</i> : LGFC → PT → LGA	0.175	<0.001	0.149	Accepted

Setiawan et al. (2022) note that financial capacity is also a determinant of governance quality and trust in decentralized systems. These findings underscore the multi-dimensionality of trust and accountability in local governance. While transparency and participation are essential, their isolated impact on trust development can be extremely constrained in the absence of strong regulatory frameworks and financial capacity.

Table 6 shows the mediating role of public trust (PT) on the relationships among other variables and local government accountability (LGA). Hypothesis *H10* is that public budgeting transparency (PBT) influences local government accountability (LGA) indirectly through public trust (PT). This hypothesis holds true, as seen through a path coefficient of 0.169, a *p*-value of < 0.001, and an effect size of 0.127. The results show that promoting transparency not only has a direct impact on accountability (as earlier examined) but also has a secondary positive impact on the establishment of accountability through the establishment of public trust. Hypothesis *H11* examines whether public participation (PP) affects local government accountability (LGA) via public trust (PT). This hypothesis is rejected as the path coefficient of 0.006, a *p*-value of 0.454, and the effect size of 0.008 have no mediating effect. This suggests that although participation is directly related to accountability, it has no bearing on accountability indirectly via public trust.

Hypothesis *H12* tests the indirect effect of government regulatory (GR) systems on local government accountability (LGA) through public trust (PT). It is also rejected with a path coefficient of -0.014, a *p*-value of 0.394, and an effect size of 0.009, and it shows that there is no significant mediation. It shows there is no significant indirect effect of regulatory measures on accountability through trust. Lastly, Hypothesis *H13* tests whether local government financial capacity (LGFC) influences local government accountability (LGA) through public

trust (PT). This hypothesis holds, with the path coefficient being 0.175, a *p*-value of < 0.001, and an effect size of 0.149. These results highlight that financial capacity not only has a direct impact on accountability but also an indirect one in the form of increasing trust in public institutions. Overall, the results highlight the mediating role of public trust. While none of the paths demonstrated large indirect effects, the results underscore the greatest importance to financial condition and transparency in applying trust to maximize local government accountability.

## 4. DISCUSSION

The study presents the intricacy of accountability in municipal governments, where every hypothesis offers different yet connected descriptions. Transparency guarantees that stakeholders, for instance, citizens and control agencies, are granted access to original financial information in a manner that enables them to monitor resource spending and decision-making. This aligns with the broader literature, which suggests that open practices not only discourage corruption but also foster public trust in governmental processes (Fathirah et al., 2024). Public budgeting transparency was a rich source of local government accountability that promoted the demand for open financial systems (Desmalita & Setyadi, 2025; Mani & Nugraeni, 2024). Openness and transparency in budgeting are important in heritage asset management to create trust among the stakeholders, including the citizens and external partners, and also to make the financing of restoration and conservation programs effective. Transparency is the setting where public accountability and scrutiny function effectively, and this is required to preserve the cultural heritage of West Sumatera.

Public participation had a vivid and strong impact on local government accountability (Mahendra & Payamta, 2023; Bhusal, 2023), serving as the de-

cisive function of public engagement in heritage asset management. Public participation facilitates active input into decision-making, input toward conservation, and information and resource sharing toward heritage programs. In West Sumatera, public engagement can be facilitated by activities like heritage workshops, cultural festivals, and education campaigns. These activities are designed to instill ownership and pride in the local heritage. Through the maximum involvement of the people, the local government can guarantee that heritage management is rooted in the people's aspirations and values. Recent studies illustrated that not only does the participation of citizens enhance the quality of governance to manage their heritage assets, but it also allows communities to hold powers accountable (Umezurike, 2024; Campbell, 2023). However, its success depends on the availability of good forums for discussion and the political will to utilize public opinion in policy-making.

Government regulations were not notably impactful upon local government accountability, which means regulation in and of itself may be inadequate to advance good heritage asset management. Regulation enforcement and adaptation of cultural and historical context to the case of West Sumatera is advocated instead. Heritage assets bear embedded value independent of the simple imposition of regulatory intervention, and so focused methodologies need to be applied to satisfy preservation requirements in response to serving broader community interests. This finding validates the thesis that rules are not sufficient; they have to be augmented by transparency, participation, and robust oversight in order to realize substantive impacts. Weak implementation, bureaucratic red tape, and resistance to change in lines of action have the potential to undermine the capacity of regulatory systems to generate accountability.

Local government financial capability enhanced local government accountability by necessitating a good financial position for maintaining heritage assets. Adequate funding provides finance to support conservation works, infrastructure development, and educational programs for the populace (Acharya & Scott, 2022). In West Sumatera, investment in heritage preservation is important to continue the cultural heritage and integrate such

assets into sustainable development. Financial resources are adequate to assist governments in putting in place and sustaining accountability mechanisms such as audits, public hearings, and performance reporting. Additionally, financial resilience creates room to invest in capacity-building programs where local governments possess institutions and experience in holding individuals accountable. This is also in line with Setiawan et al. (2022), who aimed to construct financial capacity as pillars of good governance, particularly in the devolved system. The results together highlight the interdependence among transparency, participation, regulatory frameworks, and financial capability, shaping local government accountability. Public trust was also a key driver affecting local government accountability (Han et al., 2024; Christensen et al., 2020).

The results specify the individual role of public trust as a mediating variable between governance practice and local government accountability. Public budgeting transparency is referred to as critical in enhancing accountability indirectly and directly through enabling public trust. Trust creates a collaborative relationship between the public and government, promoting public cooperation with heritage conservation initiatives. Public accountability and openness in governance promote public trust, providing a basis for collaborative cooperation in heritage asset management.

Budget transparency provides the public majority with significant financial data to facilitate their monitoring of the utilization of resources, together with the decision-making process. Translucency not only maintains corruption away but also constructs confidence by confirming the government's honesty as well as accountability within state governance. In accordance with Krah and Mertens (2023), the financial transparency of municipal governments has a positive influence on citizens' trust in municipal governments, which, in turn, increases their intention and engagement to cooperate in heritage asset management.

Participation alone may not prove sufficient to gain trust unless complemented by the exhibition of results with due communication.

Although participation is at the core of establishing accountability, its potential to result in the establishment of trust may be subject to the responsiveness and efficiency of the perceived government apparatus (Hofer et al., 2024; Goldfinch et al., 2023). This is echoed in Beshi and Kaur (2020), as they emphasize the need to implement good governance mechanisms like accountability and transparency in translating participation into trust. Favorable economic conditions and prosperity create an enabling environment for public participation. Sound and well-financed communities are likely to engage in heritage conservation activities via voluntarism, campaigning, or cultural practice. Krah and Mertens (2023) highlight

that financial capability and transparency are major drivers of trust, and that trust in turn reinforces governance efficiency and accountability to manage heritage assets. The study reiterates that effective heritage asset management in West Sumatera must be an all-around approach incorporating openness, public involvement, financial viability, trust systems, and the process of adapting legislation. By maintaining these considerations at the forefront of their agenda, the local authority can preserve the region's cultural heritage, promote accountability, and ensure sustainable development. Public involvement remains the backbone of the process, representing the importance of public contribution toward the future of heritage management.

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## CONCLUSION

The objective of this study is to determine the direct and indirect impacts of public budgeting transparency, public participation, government regulatory systems, and local government financial capacity on local government accountability, which are mediated by public trust. These are particularly pertinent to the management of West Sumatera's heritage assets. Transparency is the basis of governance, which by nature encourages accountability but simultaneously encourages trust in the conservation and management of heritage properties. In West Sumatera, where cultural heritage is attached to community identity, transparent governance and financial management practices are critical to ensuring heritage properties are conserved and utilized properly. Financial capacity, likewise, has a dual function: it facilitates the provision of high-quality services, for example, conservation and development of heritage properties, on the one hand, and establishes public trust on the other. This betrays the central role good financial responsibility must play in maintaining the area's cultural heritage.

Yet, the study finds public participation, as much as it is institutionally associated with accountability, is not mediating trust at all. Proper community involvement for heritage management needs to be accompanied by tangible, trust-generating outcomes such as restored or sustainably exploited heritage properties so that its potential is fulfilled in West Sumatera. Moreover, poor secondary effects of government regulatory policies mean rigorous enforcement, transparency, and stakeholder participatory practices are required to make such regulations effective in managing heritage assets. Trust is even more critical in West Sumatera for the construction of cooperation among stakeholders' governmental institutions, local people, and cultural organizations for appropriate care and administration of heritage property. Differential outputs within different governance arenas emphasize the need for a synergic framework that incorporates transparency, financial solidity, and participatory methods with remedial correction of regulatory shortcomings.

The current study provides deep insights into interdependencies of governance variables and their implications for West Sumatera heritage asset management. Future research should investigate interdependencies between variables to create holistic governance systems suitable to regional institutional and cultural contexts. Such systems would not only enhance trust and accountability but also sustainable heritage asset management, equitable sharing of fair benefits to communities, and ensuring West Sumatera's cultural heritage for future generations.

## AUTHOR CONTRIBUTIONS

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Writing – review & editing: Aries Tanno, Khadijah Ath Thahirah.

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## APPENDIX A

### Research instrument

Thank you for participating in this study, which explores the influence of public budgeting transparency, public participation, government regulatory systems, and local government financial capacity on local government accountability, with public trust as a mediating factor. These elements are particularly relevant to effectively managing heritage assets in West Sumatra.

This survey is designed for local government employees directly involved in heritage asset management across the region. Your insights will provide valuable contributions to policymakers and practitioners seeking to develop comprehensive governance frameworks rooted in trust, transparency, and financial capacity to ensure equitable and sustainable heritage asset management.

This study adheres to the ethical guidelines established by the Committee on Publication Ethics (COPE) to protect participant anonymity and research integrity. Your responses will remain confidential, with no personal data recorded or disclosed. Participation is entirely voluntary, and you may withdraw at any time without consequence.

Responses are measured using a five-point Likert scale:

Strongly Disagree:	(1)
Disagree:	(2)
Neutral:	(3)
Agree:	(4)
Strongly Agree:	(5)

Please read each question carefully and provide answers that best reflect your professional experience and observations within your bank's operation. If you are uncomfortable responding to any item, you may skip the question or decline the survey.

Your participation is greatly appreciated and will help strengthen governance strategies for the responsible stewardship of heritage assets.

Best regards, Aries Tanno.

**Table A1.** Questionnaire

Statement	(1)	(2)	(3)	(4)	(5)
<b>Public Budgeting Transparency (X1)</b>					
Financial information about heritage assets is accessible to the public					
Budget allocations for heritage assets are disclosed					
Financial reports are published regularly					
Heritage management expenditures are clear and transparent					
Stakeholders are informed about budget changes affecting heritage assets					
Audit results related to heritage management are available					
Mechanisms exist to ensure budget transparency					
<b>Public Participation (X2)</b>					
Citizens are encouraged to join decision-making for heritage management					
Meetings are held to discuss heritage-related matters					
Feedback from the public is valued in decisions					
Citizens monitor heritage preservation efforts					
Public input influences budget allocation for heritage assets					

**Table A1 (cont.). Questionnaire**

<b>Statement</b>	<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>
Community organizations are involved in heritage projects					
Opinions of the public are integral to policy development					
<b>Government Regulatory Systems (X3)</b>					
Heritage management regulations are clear and defined					
Legal standards for preservation are enforced					
Regulations align with international standards					
Policies for heritage management are consistent					
Standards are followed during budget allocation					
Stakeholders understand their regulatory responsibilities					
Regulations evolve with heritage preservation needs					
<b>Local Government Financial Capacity (X4)</b>					
Sufficient funds are allocated for heritage management					
Resources for preservation are sustainable					
Projects are adequately funded					
Diverse financial sources are utilized					
Budget limitations do not hinder preservation initiatives					
Private entities collaborate with local government for funding					
Emergency funds exist for preservation needs					
<b>Public Trust (M)</b>					
Citizens trust local government to manage heritage responsibly					
Local government is seen as accountable					
Transparency builds trust in local government					
Inclusive decision-making fosters trust					
Regulations contribute to public trust					
Communication enhances trust					
Trust affects heritage management outcomes					
<b>Local Government Accountability (Y)</b>					
Local government is accountable in heritage management					
Management aligns with community expectations					
Financial practices reflect accountability					
Concerns about heritage management are addressed					
Regulatory adherence ensures accountability					
Decisions are transparent and justified					
Stakeholders perceive accountability in governance					