



Transparency and Accountability Effects on Public Satisfaction Through Religious Grant Management Effectiveness in Kaimana

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Abstract

Purpose: This study examines the direct and indirect effects of transparency and accountability on public satisfaction through the effectiveness of religious grant fund management in Kaimana Regency.

Methodology: A quantitative explanatory survey design was employed involving 90 religious leaders and administrators representing Islamic, Catholic, Protestant, and Hindu houses of worship. Data were collected using a structured Likert-scale questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

Results: The findings show that transparency significantly improves both grant management effectiveness and public satisfaction. Accountability significantly improves management effectiveness, however, its direct effect on public satisfaction is not significant. Grant management effectiveness significantly increases public satisfaction and mediates the effects of both transparency and accountability.

Conclusion: The findings indicate that effective religious grant management serves as an important mechanism for translating transparency and accountability into improved public satisfaction. Governance principles create greater public value when implemented through accurate targeting, timely implementation, appropriate fund utilization, and visible community benefits.

Limitation: This study is limited to religious grant management in Kaimana Regency and uses cross-sectional survey data based on respondents' perceptions, which may restrict the generalizability of the findings to other regions and public grant management contexts.

Contribution: This study contributes to public governance literature by demonstrating the mediating role of religious grant management effectiveness in linking transparency and accountability with public satisfaction. The findings provide practical implications for strengthening information disclosure, standardized reporting, monitoring mechanisms, complaint systems, and community participation in grant evaluation.

Keywords: Accountability, Effectiveness, Public Satisfaction, Religious Grants, Transparency

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1. Introduction

Religious grants are an important instrument of local public finance because they support community welfare, religious facilities, social cohesion, and citizen participation in local development. In the context of decentralization, local governments are not only responsible for delivering administrative services but also for ensuring that public resources are managed effectively, transparently, and accountably to generate social value (Yulianto, Teguh, Perdana, & So, 2026). Religious grants

represent a form of government intervention aimed at supporting community-based activities, strengthening religious institutions, and improving public welfare through partnerships between government and society ([Arum, Wati, Santoso, Eko, & Hariyanto, 2024](#)). Therefore, the effectiveness of religious grant management becomes an important indicator of whether public financial resources are translated into meaningful benefits for communities. Under Indonesia's regional grant framework, grants must have a specific purpose, provide public value, and be administered according to principles of fairness, propriety, rationality, transparency, and community benefit. These principles emphasize that grant distribution should not merely focus on financial allocation but also on ensuring that resources reach appropriate beneficiaries and generate sustainable outcomes ([Supardan, 2021](#)).

In Kaimana Regency, where religious communities are socially diverse and geographically dispersed, the quality of religious grant governance is closely connected with the legitimacy of local government and the continuity of community-based religious services. The diversity of religious groups requires a governance system capable of ensuring equal access, fair distribution, and responsible utilization of public funds. Effective grant governance is therefore essential to maintain public confidence because communities evaluate government performance not only through formal regulations but also through the actual benefits received from public programs ([Pratolo, Sofyani, & Maulidini, 2022](#)). When grant programs are managed properly, they can strengthen relationships between government institutions and religious communities. Conversely, weaknesses in governance practices may reduce trust, create perceptions of unfairness, and limit the effectiveness of public expenditure.

The empirical problem in religious grant management is not limited to whether grant funds are formally disbursed. The availability of financial resources does not automatically guarantee that public objectives are achieved. Effective governance requires clear information regarding application mechanisms, transparent recipient selection criteria, proper reporting procedures, continuous monitoring, and meaningful community participation in evaluation processes. In practice, challenges may emerge when beneficiaries have limited access to information, reporting procedures are not fully understood, accountability documents are delayed, monitoring systems are insufficient, and communities are not actively involved in evaluating program outcomes. These conditions indicate that administrative compliance alone is insufficient to ensure successful grant management because effectiveness depends on how governance mechanisms operate throughout the entire grant cycle.

Previous studies of religious and organizational grants demonstrate that incomplete disclosure, weak reporting capacity, and limited beneficiary participation can reduce perceived fairness, weaken public trust, and diminish the practical value of grant programs ([Piola, & Mauli, 2024](#); [Septiani, 2023](#); [Sisilia, & Eriswanto, 2023](#)). These findings suggest that grant effectiveness is strongly influenced by the quality of institutional processes surrounding fund allocation and implementation. Transparency, accountability, monitoring, and community involvement are therefore necessary elements in transforming financial resources into outcomes that are recognized and valued by society.

Transparency and accountability are central principles of good governance, but their effects are neither automatic nor uniformly positive. Transparency reduces information asymmetry by ensuring that procedures, criteria, allocations, implementation progress, and reports are accessible to citizens ([Wibowo & Susliyanti, 2024](#)). Through transparency, communities gain greater ability to understand government decisions, monitor public programs, and evaluate whether resources are managed appropriately. However, transparency is not merely about publishing information, it requires information that is accurate, understandable, timely, and relevant to stakeholders. Without meaningful disclosure, transparency may become a formal administrative activity without improving public confidence or participation.

Meanwhile, accountability requires public actors and grant recipients to explain, justify, and accept evaluation regarding their decisions and resource utilization. Accountability emphasizes responsibility, answerability, and corrective actions when implementation does not align with established objectives @there. In religious grant management, accountability involves compliance with regulations, accuracy of reports, responsible use of funds, and willingness to be evaluated by relevant

stakeholders. International evidence shows that transparency can improve oversight and institutional understanding, yet its effects on trust and citizen evaluations depend on information quality, organizational context, and the government's ability to convert disclosure into credible action ([Bovens, 2007](#); [Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017](#); [Grimmelikhuijsen, Porumbescu, Hong, & Im, 2013](#)).

Previous grant studies also produce mixed findings regarding the relationship between governance principles and public outcomes. Transparent and accountable management has been associated with stronger public confidence and more effective use of religious grants. However, other evidence indicates that transparency alone does not necessarily improve grant management outcomes because citizens often assess government performance based on the tangible results they experience rather than solely on formal governance mechanisms. This suggests that governance principles require operational implementation to create meaningful public value. Expectations-disconfirmation research further explains that public satisfaction emerges when perceived service performance meets or exceeds citizens' expectations. Therefore, citizens are more likely to feel satisfied when government programs produce outcomes that correspond with their expectations regarding fairness, accessibility, service quality, and community benefits ([James, 2009](#); [Septiani, 2023](#); [Widyarani, & Masdjojo, 2024](#)).

Based on this perspective, religious grant management effectiveness can be positioned as an important operational mechanism that connects governance principles with public satisfaction. Transparency and accountability may influence satisfaction indirectly by improving how grant programs are planned, implemented, monitored, and evaluated. Effectiveness reflects the extent to which grant programs achieve their objectives through appropriate targeting, efficient resource utilization, quality outputs, and timely implementation. A governance system that provides transparent information and encourages accountability is expected to improve management effectiveness, which subsequently enhances public satisfaction through visible and meaningful program outcomes.

Therefore, this study positions religious grant management effectiveness as a mediating variable that explains how transparency and accountability influence public satisfaction. The study examines the direct effects of transparency and accountability on grant management effectiveness and public satisfaction, the effect of effectiveness on public satisfaction, and the indirect effects of transparency and accountability through effectiveness. This approach provides a more comprehensive understanding because it does not assume that governance principles automatically generate satisfaction but examines the process through which governance practices are converted into community experiences.

The novelty of this study lies in distinguishing between formal accountability mechanisms and experienced program effectiveness. While accountability is often viewed as a direct pathway to public trust and satisfaction, this study argues that accountability may improve satisfaction only when it produces visible, useful, and socially meaningful outcomes. By examining religious grant management in a plural local-government context, this research contributes to the broader discussion of public governance by explaining the mechanism through which transparency and accountability create public value ([Indrijantoro, Irwansyah, & Sukeri, 2021](#); [Steers, 1985](#)). The findings are expected to provide both theoretical and practical insights for local governments in designing more effective grant governance systems that integrate information disclosure, accountability practices, monitoring mechanisms, and community participation.

2. Literature Review and Hypothesis/es Development

2.1 Religious Grant Fund Management

Religious grant fund management represents an important component of public financial governance because it reflects how government resources are planned, distributed, implemented, and evaluated to generate social benefits. Grant management is not merely an administrative process related to budget allocation but involves a comprehensive governance cycle consisting of planning, recipient selection,

implementation, supervision, reporting, and evaluation ([Nugroho & Setiawan, 2017](#)). Each stage plays an essential role in ensuring that public funds are distributed fairly, utilized appropriately, and produce outcomes aligned with community needs. Therefore, the effectiveness of religious grant management should be assessed not only based on the amount of funds distributed or budget absorption levels but also on whether the program achieves its intended objectives and provides measurable benefits for religious communities ([Arfiko & Sari, 2026](#)).

In public-sector financial management, effectiveness refers to the extent to which a program achieves predetermined goals through appropriate resource utilization ([Almusthofa & Al, 2026](#)). In the context of religious grants, an effective management system requires that funds reach eligible beneficiaries, are used according to their designated purposes, are implemented within the planned timeframe, and generate social and religious benefits ([Andriani, 2026](#)). A program cannot be considered effective merely because financial procedures are completed or budget realization is high. Instead, effectiveness depends on the alignment between government objectives, implementation processes, and outcomes experienced by beneficiaries. This perspective emphasizes that public programs must demonstrate value creation beyond administrative compliance.

The management of religious grants also requires strong institutional mechanisms to ensure transparency, accountability, and public participation. Standardized procedures, monitoring systems, and reporting assistance are essential instruments for converting allocated funds into meaningful outcomes. Previous evidence from local grant programs confirms that effective grant management depends on clear procedures, continuous supervision, and adequate reporting mechanisms to ensure that resources are managed responsibly and achieve their intended purposes ([Sisilia, & Eriswanto, 2023](#); [Supardan, 2021](#)). Weaknesses in these mechanisms may result in ineffective allocation, delayed implementation, limited community benefits, and reduced public confidence in government programs.

In religious grant management, effectiveness is particularly important because these programs involve diverse community groups and are closely related to public trust. Religious organizations often serve as community-based institutions that contribute to social welfare, cultural continuity, and community engagement. Therefore, government support through religious grants requires management practices that ensure fairness, accuracy, and accountability. When grant programs are managed effectively, communities are more likely to perceive government interventions as beneficial and legitimate. Conversely, ineffective management may create dissatisfaction even when financial assistance has been provided.

2.2 Transparency

Transparency is one of the fundamental principles of good governance that emphasizes openness, accessibility, and clarity of public information. Transparency refers to the extent to which relevant information regarding government decisions, procedures, resource allocation, and program implementation is available and understandable to stakeholders. In religious grant governance, transparency includes the disclosure of eligibility requirements, application procedures, recipient selection mechanisms, allocation values, implementation progress, complaint channels, and accountability reports. Through transparency, citizens and beneficiaries gain opportunities to monitor government actions and evaluate whether public resources are managed fairly ([Haryanto, Taslim, Faisal, Juliarto, & Meiranto, 2026](#)).

The role of transparency extends beyond simply providing information. Effective transparency requires information that is accurate, timely, relevant, and accessible to users. The publication of documents alone does not necessarily create public trust or improve governance outcomes if communities cannot interpret or utilize the information provided. Therefore, transparency should be understood as an interactive governance mechanism that enables communication between government institutions and citizens. When information is clearly communicated, communities can better understand government decisions and participate in monitoring public programs. Transparency can reduce information asymmetry between government institutions and beneficiaries ([Nugroho & Setiawan, 2017](#)). In the absence of adequate information, communities may experience uncertainty

regarding grant procedures, selection criteria, and fund utilization. Such uncertainty can generate perceptions of unfairness and reduce confidence in public institutions. Conversely, transparent practices allow communities to verify whether government actions correspond with established principles and regulations ([Nugroho & Suyanto, 2025](#)).

Previous research indicates that transparency contributes to improved oversight and institutional understanding, although its effectiveness depends on contextual factors, information quality, and government capacity to transform disclosure into credible action ([Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017](#); [Grimmelikhuijsen, Porumbescu, Hong, & Im, 2013](#)). In religious grant management, transparency is expected to improve effectiveness by supporting accurate recipient targeting, reducing potential misuse, and encouraging compliance with established procedures. Furthermore, transparent grant governance may directly influence public satisfaction because communities are more likely to appreciate programs when they understand the processes behind decision-making and resource distribution. Based on this argument, the following hypotheses are proposed:

H₁: Transparency has a positive and significant effect on religious grant fund management effectiveness

H₂: Transparency has a positive and significant effect on public satisfaction

2.3 Accountability

Accountability is a central element of public governance that emphasizes responsibility, answerability, and the obligation of actors to justify their decisions and actions. Accountability represents a relational mechanism in which government institutions, officials, and grant recipients are required to explain their conduct to authorized parties who have the capacity to evaluate, question, and provide consequences when necessary ([Pribadhi, Utami, & Sayidah, 2024](#)). In the context of religious grant management, accountability ensures that funds are managed according to regulations, intended objectives, and public expectations. Accountability in grant management includes several dimensions, such as the legality of decisions, completeness and accuracy of financial reports, consistency between implementation and approved objectives, auditability of activities, and corrective actions when problems occur. These mechanisms are essential because public funds require responsible management to prevent misuse and ensure that resources generate maximum benefits for society. Through accountability practices, organizations can clarify responsibilities, strengthen internal control, and improve the reliability of program implementation ([Saribanon, Pratiwi, & Tasran, 2024](#)).

However, accountability does not automatically guarantee increased public satisfaction. Formal accountability mechanisms, such as reporting and documentation, may improve administrative control but may not always be directly experienced by citizens as meaningful outcomes. Communities generally evaluate government programs based on visible results, fairness of distribution, and benefits received. Therefore, accountability is more likely to influence public satisfaction when it contributes to better program effectiveness and produces tangible improvements for beneficiaries. Previous studies highlight that accountability can strengthen organizational effectiveness by reducing misuse, increasing responsibility, and supporting better decision-making. Nevertheless, citizens may not perceive formal accountability as valuable unless it is translated into improved services and outcomes ([Asoka, & Romanda, 2022](#); [Bovens, 2007](#); [Piola, & Mauli, 2024](#)). In religious grant management, accountability is expected to enhance effectiveness by ensuring proper fund utilization, accurate reporting, and continuous evaluation. Based on this argument, the following hypotheses are proposed:

H₃: Accountability has a positive and significant effect on religious grant fund management effectiveness

H₄: Accountability has a positive and significant effect on public satisfaction

2.4 Public Satisfaction

Public satisfaction represents citizens' evaluation of the quality, fairness, and outcomes of public services or government programs. Satisfaction is not limited to whether administrative procedures have been completed but reflects the extent to which citizens perceive that government programs meet their expectations and provide meaningful benefits. In the context of religious grant programs, public satisfaction is influenced by several factors, including fairness of distribution, clarity of procedures, responsiveness of government institutions, service quality, accountability practices, and tangible benefits received by religious communities ([Hutahayan, Mollet, & Urip, 2025](#)). Public satisfaction is closely related to citizens' perceptions of government performance. When communities perceive that public programs are implemented fairly, transparently, and effectively, they are more likely to develop positive evaluations of government institutions ([Olayinka, Sule, & Kaka, 2025](#)). Conversely, dissatisfaction may occur when there is limited information, unclear procedures, delayed implementation, or insufficient benefits despite the availability of public funds.

The expectations-disconfirmation theory explains that satisfaction emerges when perceived performance meets or exceeds prior expectations. Citizens compare their expectations regarding government programs with their actual experiences after receiving services or benefits. Therefore, public satisfaction depends not only on the existence of government assistance but also on how effectively the assistance is delivered and experienced by beneficiaries ([James, 2009](#); [Septiani, 2023](#)). In religious grant management, satisfaction is expected to increase when programs demonstrate effective implementation, appropriate targeting, and visible community outcomes. Transparent and accountable governance mechanisms may contribute to satisfaction by improving the effectiveness and credibility of grant programs. Thus, public satisfaction represents an important outcome reflecting whether governance practices successfully create public value.

2.5 Hypotheses Development and Mediation Role of Effectiveness

Based on governance and public-service literature, this study proposes that transparency and accountability influence religious grant management effectiveness, while transparency, accountability, and effectiveness influence public satisfaction. Furthermore, effectiveness is positioned as a mediating variable that explains how governance principles are transformed into public outcomes. The mediation perspective is important because governance mechanisms may not always influence citizens directly. Transparency and accountability represent institutional principles, while effectiveness represents the operational process through which these principles generate actual benefits. Therefore, examining mediation allows researchers to understand whether governance practices improve satisfaction because they directly influence perceptions or because they first improve program implementation.

Mediation analysis identifies whether an independent variable affects a dependent variable through an intervening mechanism rather than only through direct relationships. In this study, religious grant management effectiveness is expected to function as a bridge connecting transparency and accountability with public satisfaction. This approach provides a more comprehensive explanation of how governance principles create value for communities ([Nitzl, Roldan, & Cepeda, 2016](#)). Based on these arguments, the hypotheses are formulated as follows:

- H₅*: Religious grant management effectiveness has a positive and significant effect on public satisfaction
- H₆*: Religious grant management effectiveness mediates the relationship between transparency and public satisfaction
- H₇*: Religious grant management effectiveness mediates the relationship between accountability and public satisfaction

3. Research Methodology

This study used a quantitative explanatory and cross-sectional survey design. The unit of analysis was a religious leader or administrator of a house of worship involved in or affected by the religious grant program in Kaimana Regency. The census comprised 90 respondents, such as 32 Islamic, 15 Catholic, 38 Protestant, and 5 Hindu leaders or administrators. Data were collected through a structured five-point Likert questionnaire. Transparency was measured with four indicators covering information access, participatory deliberation, complaint mechanisms, and information dissemination. Accountability was measured with six indicators covering written decisions, ethical-administrative compliance, information accuracy, policy communication, consistency, and public dissemination. Effectiveness was measured through goal attainment, target accuracy, resource use, output quality, and timeliness, while public satisfaction was measured through information openness, fairness, target accuracy, service quality, accountability, and social benefit. PLS-SEM was conducted in SmartPLS. The measurement model was evaluated through outer loadings, average variance extracted, Cronbach's alpha, composite reliability, the heterotrait-monotrait ratio, the Fornell-Larcker criterion, and cross-loadings. The structural model was assessed using R-squared, f-squared, path coefficients, and bootstrapped direct and specific indirect effects. Statistical significance was determined at $p < .05$, and mediation was classified by comparing the significance and direction of the direct and indirect paths ([Hair, Hult, Ringle, & Sarstedt, 2022](#); [Henseler, Ringle, & Sarstedt, 2015](#); [Nitzl, Roldan, & Cepeda, 2016](#)).

4. Results and Discussions

4.1 Respondent Characteristics

The respondent profile provides an overview of the characteristics of participants involved in evaluating religious grant fund management in Kaimana Regency. The respondents consisted of 84.44% men and 15.56% women, indicating that the management and administrative processes of religious institutions in the study area were predominantly represented by male participants. Most respondents were older than 35 years (72.22%), suggesting that the majority of participants had relatively mature experience and sufficient involvement in organizational activities. Regarding educational background, the largest proportion of respondents had completed senior high school education (52.22%), while the remaining respondents had different educational levels.

The respondents represented various religious institutions, including Islamic, Catholic, Protestant, and Hindu organizations. Their involvement in grant application processes, implementation activities, financial utilization, and reporting procedures ensured that they possessed relevant knowledge regarding the governance mechanisms examined in this study. Therefore, the respondents were considered appropriate sources for evaluating transparency, accountability, management effectiveness, and public satisfaction because they directly experienced the processes associated with religious grant management.

4.2 Measurement Model Evaluation

Before testing the structural relationships among constructs, the measurement model was evaluated to ensure the reliability and validity of the research instruments. The measurement model assessment focused on convergent validity and internal consistency reliability through Average Variance Extracted (AVE) and Composite Reliability (CR) values.

Table 1. Measurement model summary

Construct	AVE	Composite Reliability	Decision
Transparency	.810	.944	Convergent validity and reliability supported

Construct	AVE	Composite Reliability	Decision
Accountability	.799	.960	Convergent validity and reliability supported
Effectiveness	.671	.910	Convergent validity and reliability supported
Public satisfaction	.703	.934	Convergent validity and reliability supported

Table 1 shows that all constructs achieved acceptable levels of convergent validity and reliability. All AVE values exceeded the recommended threshold of 0.50, indicating that each construct explained a substantial proportion of variance from its indicators. Furthermore, the composite reliability values exceeded the recommended minimum value of 0.70, confirming strong internal consistency among measurement items. These results indicate that the indicators used to measure transparency, accountability, effectiveness, and public satisfaction were statistically reliable and appropriate for further structural analysis (Hair, Hult, Ringle, & Sarstedt, 2022).

However, discriminant validity was not fully established. The Heterotrait–Monotrait (HTMT) assessment showed that several construct relationships, including transparency public satisfaction, transparency effectiveness, and effectiveness public satisfaction, exceeded the recommended threshold. Similar patterns were also observed in the Fornell–Larcker criterion, where several constructs demonstrated relatively high correlations. This condition suggests that although the constructs represent theoretically distinct concepts, respondents may perceive some similarities among governance practices and program outcomes. For example, respondents may associate transparency practices with effective grant management because accessible information often reflects better administrative performance. Similarly, effective management processes may be closely linked with satisfaction because beneficiaries evaluate governance quality through the outcomes they experience. Therefore, the structural model findings should be interpreted cautiously because conceptual overlap among constructs may potentially increase the estimated strength of relationships and the explanatory power of the model. Nevertheless, the results still provide valuable evidence regarding the relationships among governance mechanisms, grant management effectiveness, and public satisfaction within the studied context (Hair et al., 2022; Henseler, Ringle, & Sarstedt, 2015).

4.3 Structural Model Evaluation and Hypothesis Testing

The structural model evaluation was conducted to examine the explanatory capability of the model and test the proposed hypotheses. The model explained 94.1% of the variance in religious grant management effectiveness and 93.0% of the variance in public satisfaction. These high R^2 values indicate that transparency and accountability provide substantial explanations for variations in grant management effectiveness, while transparency, accountability, and effectiveness collectively explain public satisfaction. Although the explanatory power of the model is very high, these results should be interpreted together with the limitations related to discriminant validity and the cross-sectional self-reported nature of the data. High explanatory values may partly reflect conceptual relationships among variables that are closely connected from the respondents' perspective. Therefore, future research may consider longitudinal designs or additional objective indicators, such as administrative performance data and audit outcomes, to strengthen causal interpretation.

Effect-size analysis further showed that transparency and accountability generated large effects on grant management effectiveness. This finding indicates that governance mechanisms are essential foundations for ensuring that religious grants are managed according to objectives, procedures, and community expectations. Transparency enables beneficiaries to understand grant procedures, selection criteria, and implementation processes, while accountability ensures that responsible actors properly manage resources and provide explanations regarding their decisions. Transparency also demonstrated a large effect on public satisfaction, suggesting that access to clear and relevant information plays an important role in shaping citizens' evaluations of government programs. When communities

understand how grants are allocated, monitored, and utilized, perceptions of fairness and trust are likely to increase. This finding supports previous governance literature emphasizing that transparency can reduce information asymmetry and strengthen public confidence when information is meaningful and accessible ([Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017](#); [Grimmelikhuijsen, Porumbescu, Hong, & Im, 2013](#)).

Table 2. Direct and indirect effects and hypothesis testing

Path	β	T	p	Decision
Transparency → Effectiveness	.757	23.799	<.001	Supported
Accountability → Effectiveness	.277	7.669	<.001	Supported
Transparency → Satisfaction	.574	4.527	<.001	Supported
Accountability → Satisfaction	.024	.459	.647	Not supported
Effectiveness → Satisfaction	.384	2.689	<.001	Supported
Transparency → Effectiveness → Satisfaction	.291	2.606	.009	Supported
Accountability → Effectiveness → Satisfaction	.106	2.595	.009	Supported

Table 2 shows that transparency has a positive and significant effect on grant management effectiveness ($\beta=0.757$, $p<0.001$). This result confirms that greater openness in grant procedures, information availability, and reporting processes contributes to improved management effectiveness. Transparency allows stakeholders to monitor implementation and encourages responsible management of public resources. Accountability also has a positive and significant effect on grant management effectiveness ($\beta=0.277$, $p<0.001$). This finding indicates that accountability mechanisms, including reporting requirements, responsibility clarification, and evaluation procedures, contribute to ensuring that grant funds are managed appropriately. These findings support the argument that accountability functions as an internal governance mechanism that improves organizational performance and reduces the possibility of ineffective resource utilization ([Bovens, 2007](#)).

However, accountability does not have a significant direct effect on public satisfaction ($\beta=0.024$, $p=0.647$). This result suggests that formal accountability practices alone may not immediately influence citizens' perceptions. Although reporting and compliance mechanisms are important for administrative governance, communities may evaluate government programs based on visible outcomes rather than internal procedures. Therefore, accountability needs to be translated into effective program implementation to create meaningful benefits for beneficiaries. Furthermore, effectiveness significantly influences public satisfaction ($\beta=0.384$, $p<0.001$). This finding confirms that citizens tend to evaluate government programs based on actual results, including appropriate fund allocation, timely implementation, and perceived benefits. Effective grant management therefore becomes an important pathway through which governance principles create public value.

The mediation analysis shows that transparency significantly influences public satisfaction through effectiveness ($\beta=0.291$, $p=0.009$). This indicates complementary partial mediation, meaning that transparency affects satisfaction both directly and indirectly through improved management effectiveness. Meanwhile, accountability influences public satisfaction only through effectiveness ($\beta=0.106$, $p=0.009$), indicating indirect-only mediation. These findings demonstrate that accountability contributes to satisfaction when it successfully improves operational outcomes rather than merely fulfilling administrative requirements. Overall, the findings support the argument that governance principles must be operationalized through effective management practices to generate public satisfaction. Transparency provides information and strengthens public confidence, while accountability ensures responsible resource management. However, both principles achieve greater impact when translated into effective grant implementation that produces visible and meaningful benefits for communities ([Nitzl, Roldan, & Cepeda, 2016](#)).

4.4 Discussion

The findings demonstrate that transparency plays an important role as the strongest antecedent of religious grant management effectiveness and has a significant direct effect on public satisfaction. This result indicates that open access to information regarding eligibility requirements, allocation procedures, recipient selection, implementation processes, and reporting mechanisms can reduce uncertainty and strengthen community oversight. Transparency allows beneficiaries to understand how public resources are managed and provides opportunities to evaluate whether grant distribution is conducted fairly and appropriately. This finding supports previous studies showing that transparent governance practices can improve public confidence and strengthen institutional credibility. However, this study further highlights that transparency creates greater value when it is translated into effective implementation, such as accurate recipient targeting, timely program execution, and appropriate utilization of funds ([Cucciniello, Porumbescu, & Grimmelikhuijsen, 2017](#); [Supardan, 2021](#); [Septiani, 2023](#)).

Accountability was also found to significantly improve religious grant management effectiveness but did not have a significant direct effect on public satisfaction. This finding provides an important theoretical distinction between administrative accountability and citizens' perceptions of government performance. Formal accountability mechanisms, including reporting procedures, written decisions, compliance requirements, and monitoring activities, strengthen internal control and ensure responsible resource management. However, these mechanisms may not be directly perceived by communities as immediate benefits. Public satisfaction is more likely to increase when accountability practices contribute to preventing misuse, improving corrective actions, and producing visible outcomes for beneficiaries. Therefore, accountability functions not only as a mechanism of answerability but also as a process that must be translated into effective program results before influencing citizen evaluations ([Bovens, 2007](#); [James, 2009](#)).

Religious grant management effectiveness significantly influenced public satisfaction, confirming that communities evaluate government programs based on the outcomes they experience. The effectiveness of grant management is reflected in whether assistance reaches appropriate beneficiaries, activities are completed according to planned schedules, resources are utilized efficiently, and programs generate tangible social and religious benefits. These findings emphasize that governance principles such as transparency and accountability achieve practical meaning when they are converted into reliable implementation and beneficial outcomes. This result is consistent with previous research indicating that effective grant management requires proper planning, monitoring, reporting, and evaluation mechanisms to ensure that public funds create meaningful value ([Sisilia & Eriswanto, 2023](#)).

The mediation analysis represents the main contribution of this study by demonstrating the role of effectiveness as an operational mechanism connecting governance principles with public satisfaction. Transparency maintained a significant direct effect on satisfaction while also influencing satisfaction through effectiveness, indicating complementary partial mediation. Meanwhile, accountability affected satisfaction only through effectiveness, indicating indirect-only mediation. These findings explain why accountability may not appear significant in a direct relationship model but remains important when it contributes to improved program implementation. Effectiveness therefore functions as a bridge that transforms governance practices into citizen experiences and evaluations ([Nitzi, Roldan, & Cepeda, 2016](#)).

From a managerial perspective, the Government of Kaimana Regency should integrate transparency, accountability, monitoring, and community feedback into a comprehensive grant management cycle. Information regarding recipient criteria, allocation decisions, implementation schedules, and reporting status should be publicly accessible. In addition, standardized reporting procedures, technical assistance for religious organizations, and accessible complaint mechanisms should be strengthened. This study is limited by its single-regency context, cross-sectional design, perception-based data, and incomplete discriminant validity among several constructs. Future research should validate the

measurement model, incorporate objective administrative data and qualitative evidence, and compare religious grant governance across different regional contexts.

5. Conclusions

This study concludes that transparency and accountability play important roles in improving the effectiveness of religious grant fund management in Kaimana Regency. Transparency was found to significantly enhance both grant management effectiveness and public satisfaction, indicating that open access to information, clear procedures, and effective communication strengthen public trust and improve governance outcomes. Meanwhile, accountability significantly improved grant management effectiveness but did not have a direct significant effect on public satisfaction, suggesting that formal responsibility mechanisms generate public value when they are translated into effective program implementation.

The findings confirm that religious grant management effectiveness serves as an important mechanism connecting governance principles with citizen evaluation. Effectiveness significantly improved public satisfaction and mediated the effects of both transparency and accountability. Thus, public satisfaction is determined not only by information disclosure and administrative responsibility but also by the ability of grant programs to deliver fair distribution, timely implementation, appropriate resource utilization, and meaningful community benefits.

Practically, the Government of Kaimana Regency should strengthen integrated grant governance through transparent information systems, standardized accountability procedures, continuous monitoring, reporting assistance, and beneficiary participation. However, this study is limited by its single-regency context, cross-sectional design, perception-based data, and incomplete discriminant validity. Future research should refine measurement instruments and examine the model using longitudinal data, documentary evidence, and comparative studies across different regions.

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Author Contributions

YFN contributed to the conceptualization, research design, methodology development, data collection, data analysis, interpretation of findings, and preparation of the initial manuscript draft. SUA contributed to research supervision, theoretical framework development, validation, critical review, and improvement of the manuscript. Both authors contributed to revising the manuscript, discussing the research findings, and approving the final version for publication.

Conflict of Interest

The authors declare that there is no conflict of interest regarding the publication of this article. The research was conducted independently, and all analyses, interpretations, and conclusions presented in this study were developed objectively without any personal, financial, or institutional influence that could affect the integrity of the research.

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