International Journal of Islamic Education, Research and Multiculturalism
IJIERM
Published by: The Islamic Education and Multicultural Fondation
P-ISSN :2656-3630 | E-ISSN: 2722-7049

Vol. 8 No. 3, September – December, 2026
Page: 1112 – 1234
Copyright © 2026, is licensed under a CC-BY-NO-SA
DOI: https://doi.org/10.47006/ijierm.v8i3.894

Journal Homepage
https://journal.yaspim.org/index.php/IJIERM/index

THE TIMUR MODEL: ISLAMIC COMMUNICATION-BASED BUDGET POLICY GOVERNANCE IN VILLAGE-OWNED TOURISM ENTERPRISES

Timur Tumanggor[1], Anang Anas Azhar[2], Ahmad Sampurna[3]
[1,2,3] UIN Sumatera Utara Medan, Indonesia
Email: timurtumanggor@gmail.com[1]; ananganas@uinsu.ac.id[2];
ahmadsampurna@uinsu.ac.id[3]

Received: 25 August 2026 Accepted: 30, September 2026 Published: 7, October 2026

Abstrak

Transformasi tata kelola pembangunan desa melalui penguatan Badan Usaha Milik Desa (BUMDes) sektor pariwisata membutuhkan model komunikasi kebijakan yang mampu menjembatani kepentingan pemerintah, pengelola usaha desa, dan masyarakat. Permasalahan utama dalam pengelolaan BUMDes pariwisata tidak hanya berkaitan dengan keterbatasan sumber daya, tetapi juga dipengaruhi oleh lemahnya transparansi, partisipasi, koordinasi, dan mekanisme komunikasi dalam proses politik anggaran. Penelitian ini bertujuan untuk menganalisis proses komunikasi kebijakan politik anggaran, mengidentifikasi hambatan dan tantangan tata kelola BUMDes sektor pariwisata, serta merumuskan model komunikasi kebijakan berbasis nilai Islam. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus pada BUMDes sektor pariwisata di Provinsi Sumatera Utara. Data penelitian diperoleh melalui wawancara mendalam, observasi, dan dokumentasi, kemudian dianalisis secara interaktif melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan. Hasil penelitian menunjukkan bahwa komunikasi kebijakan politik anggaran berlangsung melalui proses identifikasi kebutuhan, penyampaian aspirasi, koordinasi, musyawarah, penetapan prioritas, implementasi, dan evaluasi yang melibatkan berbagai pemangku kepentingan. Penelitian ini menghasilkan Model TIMUR (Transparansi, Inklusivitas, Musyawarah, Umpan Balik, dan Resposibility) sebagai model komunikasi kebijakan yang mengintegrasikan prinsip transparansi, keterbukaan, musyawarah, umpan balik, dan tanggung jawab dengan nilai komunikasi Islam berupa *ṣidq, tabayyun, syūrā, 'adl, amānah*, dan *maslahah*. Model ini menawarkan pendekatan baru dalam penguatan tata kelola BUMDes pariwisata yang partisipatif, akuntabel, dan berorientasi pada keberlanjutan pembangunan masyarakat desa

Kata Kunci: Model TIMUR; Komunikasi Kebijakan; Politik Anggaran; BUMDes; Komunikasi Islam.

Abstract

The transformation of village development governance through strengthening Village-Owned Enterprises (BUMDes) in the tourism sector requires a policy communication model capable of bridging the interests of local governments, village enterprises, and communities. The main challenges in managing tourism-based BUMDes are not merely related to limited resources but also involve issues of transparency, participation, coordination, and communication mechanisms within the budgetary policy process. This

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

study aims to analyze the communication process of budget policy, identify governance barriers and challenges in tourism-based BUMDes, and formulate an Islamic value-based communication model. Employing a qualitative approach with a case study design, this research was conducted on tourism-sector BUMDes in North Sumatra Province. Data were collected through in-depth interviews, observation, and documentation, and analyzed using an interactive analysis approach involving data reduction, data display, and conclusion drawing. The findings reveal that budget policy communication occurs through a series of processes, including needs identification, aspiration articulation, coordination, deliberation, priority setting, implementation, and evaluation involving multiple stakeholders. This study proposes the TIMUR Model (*Transparansi, Inklusivitas, Musyawarah, Umpan Balik, dan Resposibility*) as a novel communication governance framework that integrates participatory budget communication principles with Islamic communication values, including *ṣidq* (truthfulness), *tabayyun* (verification), *syūrā* (deliberation), '*adl* (justice), *amānah* (trustworthiness), and *maslahah* (public benefit). The TIMUR Model provides a new perspective for strengthening transparent, accountable, participatory, and sustainable governance of village-owned tourism enterprises.

Keywords: TIMUR Model; Policy Communication; Budget Politics; Village-Owned Enterprises; Islamic Communication.

INTRODUCTION

The transformation of rural development governance in the contemporary era has shifted from centralized development approaches toward participatory, collaborative, and community-based governance models. This transformation reflects the growing recognition that sustainable development cannot be achieved solely through state intervention but requires interaction among governments, communities, private sectors, and local institutions (Ansell & Gash, 2008). Within this framework, tourism has emerged as a strategic sector that contributes not only to economic growth but also to poverty reduction, cultural preservation, and local empowerment (UNWTO, 2023). In developing countries, including Indonesia, village tourism has become an important instrument for strengthening rural economies through the utilization of local resources and community participation. Village-Owned Enterprises (BUMDes) represent a strategic institutional mechanism established to manage village economic potential, including tourism-based activities, by integrating entrepreneurship, public governance, and community welfare objectives (Law No. 6/2014 on Villages). However, the effectiveness of BUMDes governance depends not only on financial resources but also on the quality of communication, coordination, transparency, and stakeholder collaboration in policy-making processes. Recent studies demonstrate that tourism village governance requires accountable institutional arrangements, participatory decision-making, and effective stakeholder networks to ensure long-term sustainability (Revida, 2023).

In the context of Indonesia, BUMDes tourism governance faces complex challenges related to budget allocation, institutional capacity, political interests, and

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

community involvement. Budget policy within village governance is not merely an administrative process but represents a political arena involving negotiation, prioritization, resource distribution, and legitimacy building among various actors (Wildavsky, 1986). Decisions regarding capital injection for BUMDes, tourism infrastructure development, promotional funding, and benefit distribution reflect political budgeting processes that require effective communication mechanisms. Nevertheless, many village budget decisions remain dominated by elite actors, characterized by limited public access to information, weak deliberation processes, and insufficient community participation. Communication failures in policy implementation often create gaps between government objectives and community expectations, reducing the effectiveness of village development programs (Howlett, Ramesh, & Perl, 2009). Previous research indicates that the success of tourism villages managed through BUMDes is strongly influenced by transparency, accountability, leadership, communication, and community participation (Fatikasari & Mustofa, 2025). Therefore, communication should be understood not only as information transmission but also as a process of negotiation, deliberation, trust-building, and collective decision-making among stakeholders (Muhammad Ilham & Mastikawati, 2021) .

Although previous studies have examined BUMDes governance, tourism village development, and collaborative governance, limited attention has been given to the specific role of communication in shaping political budget decisions within village-owned tourism enterprises. Existing studies primarily focus on institutional governance, economic performance, community participation, and tourism development strategies, while the communicative dimension of budget policy formulation remains underexplored. Research on BUMDes governance emphasizes the importance of openness, transparency, accountability, fairness, and independence in supporting tourism village development (Revida et al., 2023). However, these governance principles require communication mechanisms that enable meaningful participation, information exchange, and accountability between village governments, BUMDes managers, and communities. Furthermore, from an Islamic perspective, communication governance involves ethical principles such as *ṣidq* (truthfulness), *tabayyun* (verification), *syūrā* (deliberation), *'adl* (justice), *amānah* (trustworthiness), and *maslahah* (public benefit). Islamic communication values provide an alternative normative framework for strengthening public governance by emphasizing honesty, responsibility, and collective welfare. Recent studies on Islamic tourism governance also highlight the importance of integrating ethical and spiritual values into sustainable rural development practices (Kurniasari and Zakki, 2023).

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

Based on these gaps, this study aims to analyze the process of budget policy communication, identify the barriers and challenges in managing tourism-based BUMDes, and formulate an Islamic communication-based governance model in North Sumatra Province. This study argues that effective budget governance requires more than financial management mechanisms; it requires a communication framework that integrates transparency, inclusivity, deliberation, feedback, and responsibility among stakeholders. Therefore, this research introduces the TIMUR Model (*Transparansi, Inklusivitas, Musyawarah, Umpan Balik, dan Resposibility*) as a novel conceptual contribution for strengthening communication-based budget policy governance in village-owned tourism enterprises (Abduh et al., 2022; Lawrence, 2023) . The model combines contemporary governance perspectives with Islamic communication ethics to develop a participatory, accountable, and sustainable framework for rural tourism development. By proposing the TIMUR Model, this research contributes to the broader discussion on public communication, Islamic governance, and community-based development, particularly in understanding how communication processes can enhance legitimacy and effectiveness in village-level policy implementation.

LITERATURE REVIEW

Policy Communication and Political Budgeting

Policy communication is an essential dimension in the public policy process because policies are not only designed through technical procedures but also constructed through interaction, negotiation, and interpretation among various actors. Communication functions as a mechanism for translating policy objectives, building legitimacy, reducing uncertainty, and facilitating collective understanding among stakeholders (Howlett, Ramesh, & Perl, 2009). In the context of public budgeting, budget decisions represent political choices concerning the allocation of limited resources, determination of development priorities, and distribution of public benefits (Wildavsky, 1986). Therefore, budget policy communication cannot be reduced to administrative information delivery but should be understood as a political process involving participation, deliberation, and power relations. Effective communication in budget governance requires transparency, accessibility of information, and opportunities for stakeholders to influence decision-making processes. In village governance, these principles become increasingly important because budget allocation directly affects community welfare, economic empowerment, and local development priorities. Thus, strengthening communication mechanisms becomes a fundamental requirement for creating accountable and legitimate village budget policies.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

Collaborative Governance in Village-Owned Tourism Enterprises

Collaborative governance provides an important theoretical foundation for understanding the management of village-owned tourism enterprises because tourism development involves multiple actors with different interests, resources, and institutional capacities. Ansell and Gash (2008) explain that collaborative governance emphasizes direct engagement among government institutions, private sectors, and communities through dialogue, trust-building, shared understanding, and collective decision-making. In the context of BUMDes, collaboration is essential because village enterprises operate within a complex environment involving village governments, community groups, tourism actors, local businesses, and regional governments. Previous studies indicate that successful tourism village development depends on communication, coordination, transparency, and shared commitment among stakeholders. Recent research on tourism villages in Indonesia shows that collaborative processes involving village governments, BUMDes, tourism awareness groups, and communities contribute to stronger institutional capacity and sustainable tourism management (Hidayah & Imawan, 2026). However, collaboration often faces challenges related to unequal power relations, limited managerial capacity, and weak participation mechanisms. Therefore, collaborative governance requires communication frameworks that ensure inclusiveness and balanced stakeholder involvement.

BUMDes Governance and Sustainable Rural Tourism Development

Village-Owned Enterprises (BUMDes) represent a significant institutional innovation in Indonesia's rural development policy. Established through the Village Law No. 6/2014, BUMDes are designed as economic institutions that utilize village resources to improve community welfare. In the tourism sector, BUMDes play strategic roles as destination managers, service providers, promoters of local culture, and facilitators of community-based economic activities. Nevertheless, empirical studies demonstrate that many BUMDes face governance problems, including limited financial management capacity, weak institutional structures, insufficient transparency, and low community involvement (Hasrat Efendi Samosir, 2023). Sustainable tourism development requires not only economic orientation but also participatory governance, environmental responsibility, and social inclusion. Contemporary studies on rural tourism governance emphasize that collaboration among stakeholders, institutional accountability, and participatory communication are crucial factors in ensuring tourism sustainability. Therefore, BUMDes governance should be viewed as a communication-based governance process where economic decisions, budget priorities, and development strategies are negotiated collectively among actors.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

Communication Ethics from an Islamic Perspective

Islamic communication provides an ethical foundation for developing governance models that emphasize honesty, justice, accountability, and public benefit. Communication in Islam is not merely a process of exchanging messages but also a moral responsibility aimed at creating truth, social harmony, and collective welfare. Several fundamental principles of Islamic communication include *ṣidq* (truthfulness), *tabayyun* (verification), *syūrā* (consultation), '*adl* (justice), *amānah* (trustworthiness), and *maslahah* (public benefit). These principles provide normative guidance for managing public affairs, including policy formulation and resource distribution. Within governance practices, ṣidq encourages transparency, tabayyun strengthens information accuracy, syūrā promotes participatory decision-making, while amānah emphasizes responsibility in managing public resources. Previous studies on Islamic multicultural education and Islamic governance highlight that Islamic values can support inclusive and ethical social relations by promoting justice, tolerance, and collective responsibility (R'boul, 2021; Aderibigbe et al., 2023). Consequently, integrating Islamic communication ethics into budget policy governance provides an alternative framework for strengthening accountability and legitimacy in village development.

Research Gap: Communication Dimension in Budget Governance

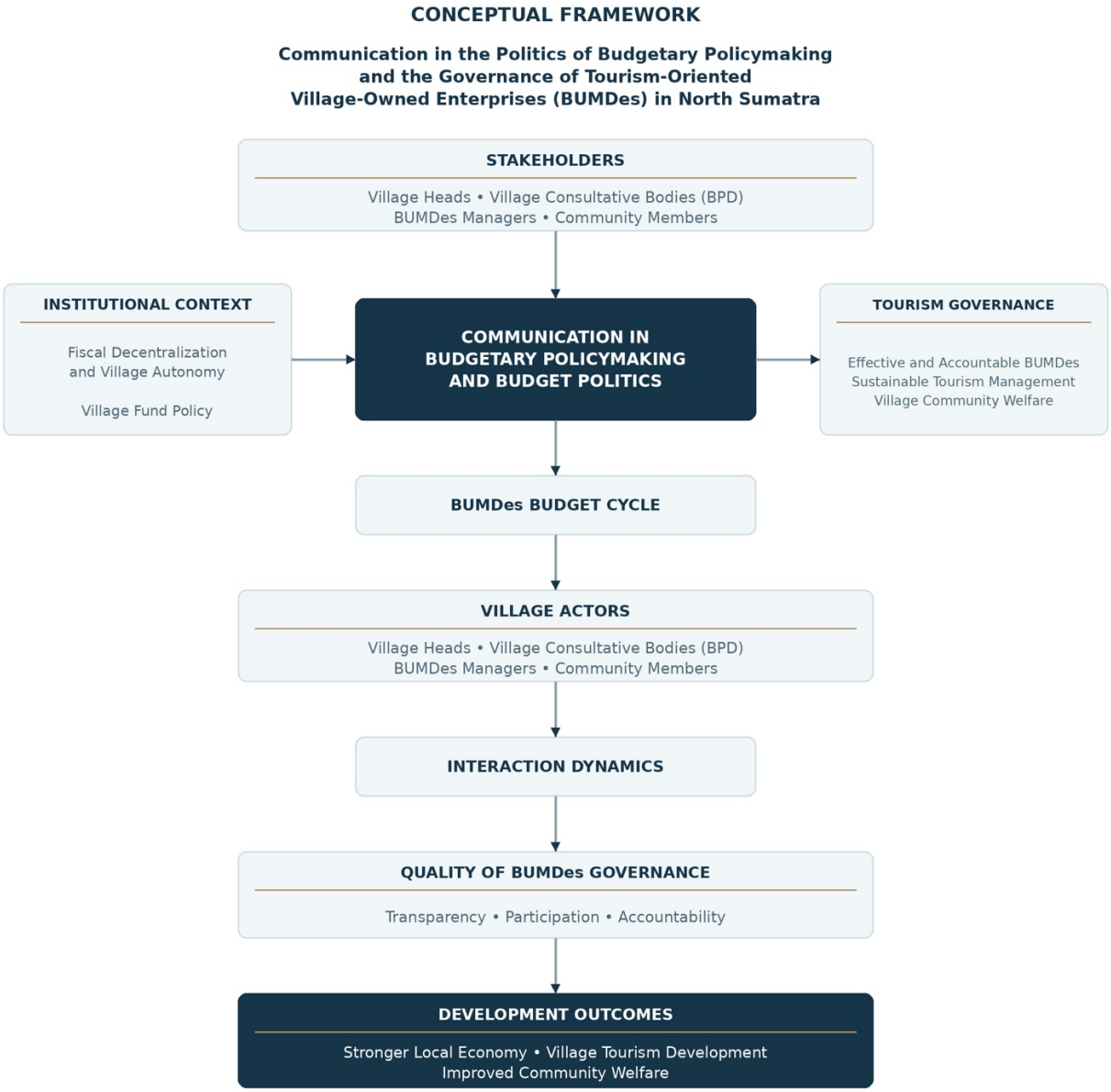
Although previous studies have extensively examined collaborative governance, tourism village development, and BUMDes management, limited research has specifically explored how communication processes shape political budget decisions within village-owned tourism enterprises. Existing literature predominantly focuses on economic performance, institutional management, tourism competitiveness, and stakeholder collaboration, while the communication mechanisms underlying budget negotiation, priority setting, and accountability remain insufficiently investigated. Recent studies show that tourism village governance requires stronger dialogue mechanisms, transparency, and participatory decision-making because different actors possess unequal access to resources and influence. Furthermore, most governance models emphasize administrative and institutional dimensions but provide limited attention to ethical communication values derived from Islamic perspectives. This creates an important theoretical and empirical gap regarding how communication principles can be integrated with governance frameworks to strengthen village economic institutions. Addressing this gap, the present study develops a communication-based budget governance model that combines contemporary collaborative governance theory with Islamic communication ethics.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

The TIMUR Model as an Integrated Governance Framework

The conceptual framework illustrates how communication in budgetary policymaking shapes the governance of tourism-oriented village-owned enterprises (BUMDes) in North Sumatra. It situates interactions among village governments, Village Consultative Bodies (BPD), BUMDes managers, and community members within the broader context of fiscal decentralization and village autonomy.

Figure : 1 Conceptual Framework TIMUR Model



This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

These actors engage throughout the budget cycle, during which information sharing, negotiation, participation, and accountability may influence governance processes and development priorities. The framework positions communication as a process connecting institutional arrangements, stakeholder interactions, and the quality of BUMDes governance. Transparency, participation, and accountability provide analytical dimensions for examining how budgetary decisions are communicated, negotiated, and implemented. The TIMUR model further specifies these processes through transparency, inclusivity, deliberation, feedback, and responsibility, while Islamic communication values provide an ethical lens for interpreting their implementation. Together, these dimensions guide the examination of whether communication practices support stronger local economies, sustainable village tourism, and improved community welfare. The relationships depicted represent proposed analytical connections rather than established causal effects, offering a structured basis for examining empirical evidence and identifying contextual conditions that may enable or constrain effective governance.

Based on the identified research gap, this study conceptualizes the TIMUR Model as an integrated framework for communication-based budget policy governance in village-owned tourism enterprises. The model consists of five core dimensions: transparency, inclusivity, deliberation, feedback, and responsibility. These dimensions reflect the essential requirements of effective policy communication while simultaneously aligning with Islamic communication values. Transparency corresponds with ṣidq and accountability; inclusivity reflects social justice and equality; deliberation represents the principle of syūrā; feedback emphasizes continuous communication and evaluation; while responsibility reflects amānah in managing public resources. Unlike previous governance approaches that primarily emphasize institutional collaboration, the TIMUR Model positions communication as the central mechanism connecting policy actors, community interests, and ethical responsibilities. Therefore, this study contributes theoretically by expanding the understanding of rural governance through an Islamic communication perspective and contributes practically by offering a model for strengthening participatory, transparent, and sustainable BUMDes tourism governance.

RESEARCH METHODS

This study employed a qualitative research approach using a case study design to explore the communication processes of budget policy governance in Village-Owned Enterprises (BUMDes) operating in the tourism sector in North Sumatra Province. A qualitative approach was selected because this study focuses on understanding the

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

meanings, interactions, experiences, and communication practices among policy actors involved in village budget decision-making processes. The unit of analysis was the communication practices and governance mechanisms related to budget policy formulation, implementation, and evaluation within tourism-based BUMDes. The research involved key stakeholders, including village governments, Village Consultative Bodies (BPD), BUMDes managers, local communities, tourism actors, and regional government representatives. Data were collected through in-depth interviews, participant observation, and document analysis related to village budgeting, BUMDes management, tourism development policies, and institutional regulations. This approach enabled the researchers to capture the dynamics of communication, negotiation, participation, and collaboration among stakeholders in managing village economic resources.

The collected data were analyzed using an interactive qualitative analysis model consisting of data reduction, data display, and conclusion drawing (Miles, Huberman, & Saldaña, 2014). Data validity was ensured through triangulation of sources, methods, and documentation to enhance the credibility and reliability of research findings. The analytical process was conducted continuously by comparing empirical findings with theoretical perspectives on policy communication, political budgeting, collaborative governance, and Islamic communication ethics. Through this analytical framework, the study identified the patterns, challenges, and mechanisms of budget policy communication and subsequently developed the TIMUR Model (*Transparansi, Inklusivitas, Musyawarah, Umpan Balik, dan Resposibility*) as an Islamic communication-based governance framework for strengthening BUMDes tourism management. The case study approach was considered appropriate because it allowed an in-depth examination of contextual factors influencing communication-based governance practices at the village level.

RESULTS AND DISCUSSION

1. Result: reported themes and evidence requirements

The Process of Budget Policy Communication in Village-Owned Tourism Enterprises

The findings indicate that the communication process of budget policy in Village-Owned Enterprises (BUMDes) operating in the tourism sector in North Sumatra Province occurs through a series of interconnected stages involving multiple stakeholders. The process begins with the identification of village development needs and tourism potential, where village governments, BUMDes managers, community representatives, and tourism actors communicate various priorities related to tourism development

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

programs. The identification stage becomes the initial basis for determining budget priorities, including infrastructure development, tourism facility improvement, promotional activities, and strengthening local economic activities.

The research findings show that the articulation of community aspirations represents an important stage in the budget policy communication process. Community members, tourism groups, and local economic actors participate by expressing their needs, expectations, and suggestions regarding tourism management and BUMDes development. These aspirations are communicated through village meetings, deliberation forums, and direct communication between community representatives and village authorities. The process demonstrates that budget decisions are not solely determined by administrative considerations but are influenced by communication interactions among stakeholders.

The findings further reveal that coordination among village governments, BUMDes administrators, Village Consultative Bodies (BPD), and related institutions becomes a central element in the preparation and implementation of budget policies. Coordination activities include discussing proposed programs, adjusting budget allocations, determining implementation priorities, and distributing responsibilities among stakeholders. The communication process involves formal mechanisms through village deliberation forums as well as informal interactions among actors involved in tourism governance.

The study also found that deliberation functions as a key mechanism in determining budget priorities for BUMDes tourism development. Through deliberation processes, stakeholders discuss various proposals, evaluate existing conditions, and determine programs considered most beneficial for village communities. The deliberation process involves negotiation among different interests, particularly regarding the allocation of village funds, BUMDes capital participation, tourism infrastructure development, and community empowerment programs.

The findings indicate that the determination of budget policies for BUMDes tourism activities involves several considerations, including village potential, community needs, available financial resources, and development priorities. Budget decisions are subsequently translated into programs related to tourism management, service improvement, promotion, facility development, and economic empowerment. The implementation of these programs requires continuous communication between BUMDes managers, village authorities, and community members to ensure that planned activities correspond with established objectives.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

The research findings show that evaluation and feedback mechanisms are important components in the communication process of budget policy governance. Evaluation activities are conducted to assess the implementation of tourism programs, financial utilization, achievement of targets, and community responses toward BUMDes activities. Feedback from communities and stakeholders becomes input for improving subsequent budget planning and program implementation.

Overall, the findings demonstrate that budget policy communication in tourism-based BUMDes involves a continuous process consisting of needs identification, aspiration delivery, coordination, deliberation, priority determination, implementation, evaluation, and feedback. The process involves village governments, BUMDes managers, BPD, communities, tourism groups, business actors, and local government institutions as interconnected actors in village tourism governance.

Barriers and Challenges in Budget Policy Communication Governance

The research identified several barriers affecting the effectiveness of budget policy communication in tourism-based BUMDes governance. The first challenge relates to limited financial resources. Several BUMDes experienced difficulties in implementing tourism development programs due to limitations in village budgets, restricted operational funds, and dependence on external funding sources. These conditions influenced the ability of BUMDes to develop tourism facilities and expand economic activities. The second finding concerns differences in interests among stakeholders involved in tourism governance. The research revealed that village governments, BUMDes managers, community groups, and tourism actors sometimes have different priorities regarding tourism development programs and budget allocation. These differences require continuous communication processes to achieve mutual agreement among stakeholders.

The third challenge identified was information inequality among stakeholders. The findings indicate that not all community members have equal access to information regarding budget planning, allocation decisions, and BUMDes management activities. Limited dissemination of information creates different levels of understanding among stakeholders regarding village budget policies and tourism development programs. The research also found weaknesses in coordination mechanisms between institutions involved in BUMDes tourism governance. Communication between village governments, BUMDes administrators, community groups, and external stakeholders has not always been conducted systematically. This condition affects the synchronization of programs, division of responsibilities, and effectiveness of policy implementation.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

Another finding relates to the limited managerial capacity of BUMDes administrators. Several managers experienced challenges in financial management, tourism planning, administrative procedures, and communication with stakeholders. These limitations influenced the effectiveness of budget policy implementation and organizational development. The study further identified that community participation in BUMDes tourism governance remains uneven. Although communities are involved in several stages of development planning, participation has not always reached broader groups of society. Some community members remain passive due to limited information, lack of involvement opportunities, or insufficient understanding of BUMDes functions.

The final finding concerns unclear distribution of authority among actors involved in tourism governance. The research found that overlapping roles between village government, BUMDes management, and other tourism stakeholders sometimes created uncertainty in decision-making processes. This condition affected communication effectiveness and influenced the implementation of budget policies.

Table 1. Evidence-Completion Matrix

Reported theme	Candidate code → theme	TIMUR / ethical reading	Interpretive check
Information access	Candidate: access barrier → information inequality	Transparency / *ṣidq, tabayyun*	Test usable and timely disclosure; retain conflicting evidence.
Participation	Candidate: unheard proposal → uneven influence	Inclusivity / *'adl*	Separate attendance from decision influence; identify coverage gaps.
Priority negotiation	Candidate: reason-giving → deliberation	Deliberation/ *syūrā*	Establish whose reasons were considered; do not infer consensus.
Follow-up	Candidate: response gap → feedback	Feedback/ *tabayyun*	Distinguish channel availability from completed response.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

Assigned duties	Candidate: role ambiguity → answerability	Responsibilitas / *amānah*	Separate formal responsibility from demonstrated follow-through.

Table 1 presents an evidence-completion matrix for examining tourism development governance through five TIMUR dimensions: transparency, inclusivity, deliberation, feedback, and responsibility, alongside their relationship to Islamic ethical principles. Within the transparency dimension, assessing information access requires source identifiers, anonymized excerpts, dates, and corroborating observational or documentary evidence to establish whether information was timely and usable. This dimension draws on ṣidq and tabayyun while retaining contradictory evidence. For inclusivity, residents' and officials' accounts of the same episode are needed to assess unequal influence through the principle of 'adl, distinguishing forum attendance from meaningful involvement in decisions. The deliberation dimension treats competing priorities as part of collective decision-making, requiring examination of contested proposals, the reasons considered, and decision records without presuming consensus. The feedback dimension requires tracing requests, recipients, and documented responses or non-responses to distinguish the availability of communication channels from actual responsiveness, consistent with tabayyun. The responsibility dimension connects formally assigned duties with the actual handling of requests, providing a basis for evaluating amānah and answerability. Collectively, the matrix guides analysis toward a traceable relationship among sources, evidence, codes, themes, and ethical interpretations. Nevertheless, these categories remain provisional and do not constitute empirical findings. Conclusions concerning information inequality, participatory influence, deliberative quality, response gaps, or role ambiguity therefore require the completion and critical examination of supporting evidence.

2. Discussion

Communication Process of Budget Policy Governance in Tourism-Based BUMDes

The findings of this study reveal that budget policy communication in tourism-based BUMDes follows a sequential process consisting of needs identification, aspiration articulation, coordination, deliberation, priority determination, implementation, and evaluation. This finding indicates that budget governance at the village level is not merely a technical financial management process but a communicative process involving interaction among policy actors. This finding confirms the perspective of Howlett,

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

Ramesh, and Perl (2009), who argue that public policy communication functions as a mechanism for translating policy objectives, constructing meaning, and building legitimacy among stakeholders. In the context of BUMDes tourism governance, the communication process identified in this study demonstrates that policy effectiveness depends on how information, interests, and expectations are negotiated among village governments, BUMDes managers, and communities.

However, this study extends the policy communication perspective by showing that communication in village budget governance does not stop at the stage of policy dissemination but continues throughout the entire policy cycle. The findings demonstrate that communication becomes a continuous mechanism from planning to evaluation. This differs from conventional understandings of policy communication that often emphasize message transmission from policymakers to policy recipients. In BUMDes tourism governance, communication operates as a participatory process where communities are involved in shaping budget priorities and evaluating policy outcomes. Therefore, the findings contribute to expanding policy communication theory by emphasizing the importance of communication as a governance mechanism rather than merely an administrative instrument.

Political Budgeting and Stakeholder Negotiation in BUMDes Governance

The findings show that budget determination for tourism-based BUMDes involves negotiation among various stakeholders, particularly regarding the allocation of village funds, BUMDes capital participation, tourism infrastructure development, and community empowerment programs. These findings demonstrate that village budgeting contains political dimensions because budget decisions reflect choices about priorities, interests, and resource distribution. This finding supports Wildavsky's (1986) argument that budgeting is fundamentally a political process because financial allocation represents decisions regarding which programs receive attention and which interests are prioritized.

Nevertheless, this study provides a contextual contribution by demonstrating how political budgeting operates at the village level through communicative negotiation. Previous perspectives on political budgeting have often examined state-level or governmental budgeting processes; however, this research shows that similar dynamics occur within village economic institutions such as BUMDes. The allocation of resources for tourism development is not determined solely by financial calculations but also through communication among actors who possess different interests and levels of influence. Therefore, effective budget governance requires communication mechanisms

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

that can facilitate negotiation, reduce conflict, and create shared understanding among stakeholders.

The findings further indicate that the absence of effective communication may generate information gaps and unequal participation in budget decision-making. This reinforces the argument that transparency and accessibility of information are essential elements of accountable budgeting. Thus, the study contributes to political budgeting literature by highlighting communication as an important variable influencing legitimacy and acceptance of budget decisions at the local governance level.

Collaborative Governance and the Role of Stakeholder Participation

The findings indicate that BUMDes tourism governance involves collaboration among village governments, Village Consultative Bodies (BPD), BUMDes administrators, communities, tourism groups, and local government institutions. This finding corresponds with Ansell and Gash's (2008) collaborative governance theory, which emphasizes that effective governance emerges through face-to-face dialogue, trust-building, shared understanding, and joint decision-making among multiple actors.

The empirical evidence confirms that deliberation forums and coordination mechanisms become important spaces for building agreement among stakeholders. Through these communication spaces, actors negotiate development priorities, evaluate existing programs, and determine collective actions. This finding strengthens the argument of Ansell and Gash (2008) that collaboration cannot occur without communication processes that enable actors to exchange perspectives and develop mutual commitment.

However, the findings also reveal that collaboration within BUMDes governance faces challenges, including unequal participation, limited managerial capacity, and unclear authority distribution. These findings provide an important refinement to collaborative governance theory. While Ansell and Gash emphasize the importance of collaborative processes, this study demonstrates that collaboration requires a structured communication model to ensure that all actors have equal opportunities to participate. Therefore, collaboration effectiveness is not only determined by institutional arrangements but also by the quality of communication mechanisms that support participation (Safi'i et al., 2023).

Integrating Islamic Communication Values into Budget Governance

The findings reveal that effective budget governance requires transparency, verification of information, deliberation, responsibility, and consideration of community welfare. These empirical findings correspond with Islamic communication principles,

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

particularly *ṣidq, tabayyun, syūrā, 'adl, amānah*, and *maslahah*. The principle of *ṣidq* relates to the need for honest communication in reporting financial conditions and policy decisions, while *tabayyun* emphasizes the importance of accurate information verification before decision-making.

The finding that deliberation becomes a central mechanism in determining budget priorities is consistent with the Islamic concept of *syūrā*, which emphasizes consultation and collective decision-making. In Islamic governance perspectives, decision-making should involve dialogue among stakeholders to achieve justice and public benefit. The empirical findings demonstrate that village deliberation forums represent practical manifestations of this principle because different interests are discussed to reach collective agreement.

Furthermore, the challenges related to accountability and information gaps indicate the importance of *amānah* as an ethical foundation in managing public resources. The management of BUMDes funds is not only an administrative responsibility but also a moral responsibility toward the community. Thus, this study strengthens previous discussions on Islamic communication by demonstrating its relevance beyond religious discourse and extending it into the field of public governance and economic management.

The TIMUR Model as Theoretical Extension

Based on the dialogue between empirical findings and existing theories, this study proposes the TIMUR Model (*Transparansi, Inklusivitas, Musyawarah, Umpan Balik, dan Resposibility*) as a theoretical extension of communication-based governance. The model emerges from the empirical reality that existing governance approaches do not fully explain how communication processes connect budget decisions, stakeholder participation, and ethical responsibility within BUMDes tourism governance.

The Transparency dimension responds to the findings regarding information gaps and accountability challenges. This dimension is strengthened by policy communication theory and the Islamic principle of ṣidq. Inclusivity emerges from findings related to uneven participation and corresponds with collaborative governance principles emphasizing stakeholder involvement. Deliberation reflects the empirical importance of village consultation processes and is connected with both collaborative governance and syūrā. Feedback represents the need for continuous evaluation and communication throughout policy implementation. Responsibility reflects the ethical dimension of governance through the principle of amānah.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

Therefore, the TIMUR Model contributes by integrating three theoretical perspectives: policy communication, collaborative governance, and Islamic communication ethics. Unlike previous models that mainly emphasize institutional structures or stakeholder collaboration, the TIMUR Model positions communication as the central mechanism connecting transparency, participation, ethical responsibility, and sustainable governance. This represents the main theoretical contribution of this study to the field of Islamic communication and rural governance.

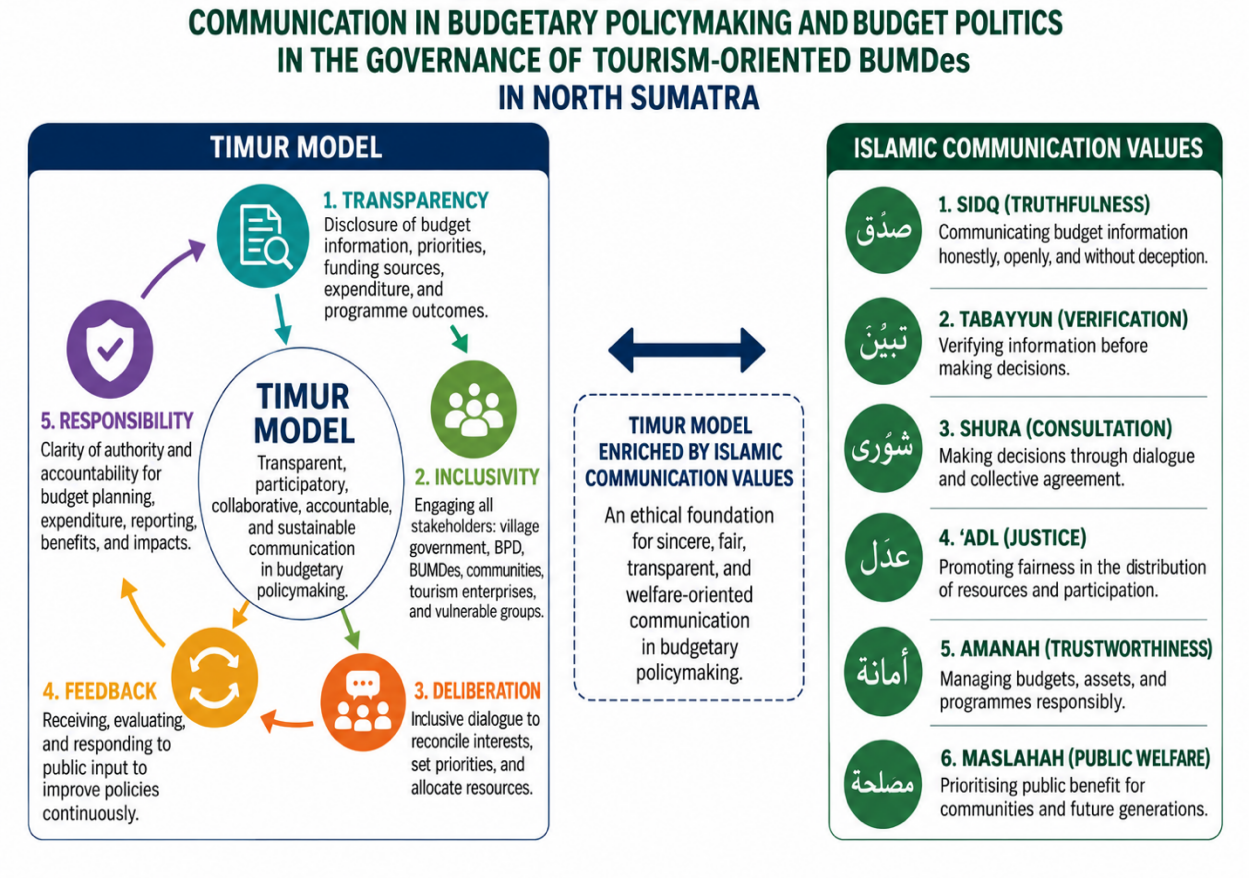
Table 2. Proposed operationalization of TIMUR

Dimension	Proposed Practice	Observable Record	Boundary / Safeguard
T — *Transparansi*	Make relevant proposal, allocation and implementation information usable.	Dated disclosure and access record	Information must be understandable; protect legitimately confidential data.
I — *Inklusivitas*	Provide routes for affected residents to contribute and challenge.	Participation and proposal-disposition record	Attendance does not prove influence; retain dissent and offline access.
M — *Musyawarah*	Record reasons for selection, rejection and revision.	Decision rationale linked to proposal ID	Do not portray consent as unanimous without evidence.
U — *Umpan Balik*	Assign recipients and response arrangements to concerns.	Request, response and follow-up log	A channel alone does not show responsiveness.
R — *Responsibilitas*	Identify responsibility for action and explanation.	Assigned actor, action record and review	Ethical commitment does not establish lawful authority or performance.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

The TIMUR Model contribution is a preliminary synthesis linking participation with decision traceability and answerability. Its implementation would require agreement on responsible actors, access arrangements, response periods, and safeguards for sensitive records. Prospective evaluation should examine both intended effects and burdens, including staff workload, exclusion through digital-only access, and risks of retaliation for criticism. No improvement in trust, expenditure quality, revenue, or sustainability is attributed to TIMUR in this study.

Figure: 2 Novelty TIMUR Model



The proposed research novelty lies in integrating the TIMUR model with Islamic communication values to examine communication in budgetary policymaking within tourism-oriented village-owned enterprises (BUMDes). TIMUR comprises five interconnected dimensions: transparency, inclusivity, deliberation, feedback, and responsibility. These dimensions are interpreted through six ethical principles: *ṣidq* (truthfulness), *tabayyun* (verification), *shūrā* (consultation), *'adl* (justice), *amānah* (trustworthiness), and *maṣlaḥah* (public welfare). This integration offers an analytical

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

perspective that connects observable communication practices with the ethical considerations underlying budgetary decisions. Transparency is examined through the accuracy and accessibility of information; inclusivity and deliberation through opportunities to express views and influence decisions; feedback through documented responses; and responsibility through the fulfilment of assigned duties. The ethical principles operate across these dimensions rather than forming rigid, one-to-one relationships. Within the institutional context of North Sumatra, the framework directs attention to how stakeholders negotiate priorities, justify allocations, and address community concerns throughout the budget cycle. Its intended contribution is a context-sensitive approach to examining the relationship between communicative processes, ethical accountability, and public welfare. The originality and explanatory value of this integration require substantiation through comparison with existing scholarship and systematic analysis of empirical evidence.

CONCLUSION

This study concludes that budget policy communication in Village-Owned Enterprises (BUMDes) within the tourism sector represents a complex governance process shaped by interaction, negotiation, and collaboration among multiple stakeholders. The findings demonstrate that communication plays a central role throughout the budget policy cycle, beginning from needs identification, aspiration articulation, coordination, deliberation, priority determination, implementation, and evaluation. The study also reveals that the effectiveness of budget policy governance is influenced by several challenges, including limited financial resources, differences in stakeholder interests, information gaps, weak coordination, limited managerial capacity, uneven community participation, and unclear distribution of authority. These findings confirm that strengthening BUMDes governance requires not only institutional and financial improvement but also the development of effective communication mechanisms that enable transparency, participation, and accountability.

The main theoretical contribution of this study is the development of the TIMUR Model (*Transparansi, Inklusivitas, Musyawarah, Umpan Balik, dan Resposibility*) as an Islamic communication-based framework for budget policy governance in tourism-based BUMDes. The model extends existing perspectives on policy communication, political budgeting, and collaborative governance by positioning communication as the fundamental mechanism connecting policy decisions, stakeholder participation, and public accountability. Furthermore, the TIMUR Model integrates contemporary governance principles with Islamic communication ethics through the values of *ṣidq*

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

(*Transparansi*), *tabayyun* (*Inklusivitas*), *syūrā* (*Musyawarah*), *'adl* (*Umpan Balik*), *amānah* (*Resposibility*), and *maslahah* (public benefit). This integration demonstrates that Islamic communication values can provide an ethical foundation for developing transparent, inclusive, and responsible governance practices in contemporary village economic institutions.

Practically, this study implies that village governments, BUMDes managers, and policymakers need to strengthen communication-based governance strategies to support sustainable tourism development. The implementation of transparent information systems, inclusive participation mechanisms, deliberative decision-making forums, continuous feedback processes, and responsible management practices can enhance institutional legitimacy and community trust. The TIMUR Model offers a contextual framework for improving BUMDes governance in Indonesia; however, further studies are needed to examine its implementation across different regions, cultural contexts, and institutional environments. Therefore, this research contributes to the broader discourse on Islamic communication, public governance, and sustainable rural development by demonstrating that communication is not only an instrument of policy implementation but also an ethical foundation for achieving collective welfare.

BIBLIOGRAPHY

1) Abidin, A. A., & Murtadlo, M. A. (2020). Curriculum development of multicultural-based Islamic education as an effort to weave religious moderation values in Indonesia. *International Journal of Islamic Education, Research and Multiculturalism, 2*(1), 29–46. https://doi.org/10.47006/ijierm.v2i1.30
2) Abduh, A., Samad, S., & Rosmaladewi, R. (2022). A Meta-Analysis of Language Policy on Bilingual Education in Indonesian Universities: Implication for Multicultural Education and Internationalization. *International Journal of Language Education*, *6*(2), 210. https://doi.org/10.26858/ijole.v6i2.35072
3) Aderibigbe, S. A., Idriz, M., Alzouebi, K., AlOthman, H., Hamdi, W. B., & Companioni, A. A. (2023). Fostering tolerance and respect for diversity through the fundamentals of Islamic education. *Religions, 14*(2), 212. https://doi.org/10.3390/rel14020212
4) Anggraini, A. Dwi and S. Aji Imawan, (2026). "Analisis Collaborative Governance Dalam Pengembangan Desa Wisata Di Desa Rahtawu Kecamatan Gebog Kabupaten Kudus," *Journal of Management and Public Policy*, vol. 15, no. 2, pp. 645-660, https://doi.org/10.14710/ jmpp.v15i2.56905

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

5) Alkouatli, C., Memon, N., Chown, D., & Sai, Y. (2023). Something more beautiful: Educational and epistemic integrations beyond inequities in Muslim-minority contexts. *Journal for Multicultural Education, 17*(4), 406–418. https://doi.org/10.1108/JME-05-2022-0062
6) Ansell, C., & Gash, A. (2008). Collaborative governance in theory and practice. *Journal of Public Administration Research and Theory, 18*(4), 543–571. https://doi.org/10.1093/jopart/mum032 (DOI)
7) Bramwell, B., & Lane, B. (2011). Critical research on the governance of tourism and sustainability. *Journal of Sustainable Tourism, 19*(4–5), 411–421. https://doi.org/10.1080/09669582.2011.580586
8) Emerson, K., Nabatchi, T., & Balogh, S. (2012). An integrative framework for collaborative governance. *Journal of Public Administration Research and Theory, 22*(1), 1–29. https://doi.org/10.1093/jopart/ mur011
9) Fausi, A. F. (2020). Implementing multicultural values of students through religious culture in elementary school Islamic global school Malang City. *International Journal of Islamic Education, Research and Multiculturalism, 2*(1), 62–79. https://doi.org/10.47006/ijierm.v2i1.32
10) Fatmawati. (2022). Multicultural education in the concept of the philosophy of Islamic education. *ETDC: Indonesian Journal of Research and Educational Review, 1*(3), 305–315. https://doi.org/10.51574/ ijrer.v1i3.437
11) Firmansyah, F. (2020). Pengembangan kurikulum pendidikan agama Islam berbasis multikultural. *Anthropos: Jurnal Antropologi Sosial dan Budaya, 5*(2), 164–173. https://doi.org/10.24114/antro.v5i2.14384
12) Fatikasari, R., & Hadi Mustofa, R. (2025). Governance of Village Asset Management in Supporting the Development of a Successful Tourism Village: A Case Study of Wunut Village, Klaten Regency. *Journal of Governance and Social Policy*, *6*(2), 633–653. https://doi.org/10.24815/ gaspol.v6i2.45
13) Hasrat Efendi Samosir. (2023). Multicultural Political Communication (Case Study of Political Communication Bulan Bintang Party in North Sumatra Province). *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, *5*(1), 23–48. https://doi.org/10.47006/ ijierm.v5i1.196
14) Hidayah, N. Nur and Imawan, S. Aji "Collaborative Governance Dalam Pengembangan Desa Wisata Bantaragung Kabupaten Majalengka," Journal of Management and Public Policy, vol. 15, no. 2, pp. 835-846, Apr. 2026. https://doi.org/10.14710/jmpp.v15i2.56945

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

15) Howlett, M., Ramesh, M., & Perl, A. (2009). *Studying public policy: Policy cycles and policy subsystems* (3rd ed.). Oxford University Press.
16) Ibnu, N., Iswantir, I., & Zulmuqim, M. (2022). Islamic boarding school reform and multicultural education. *LITERATUS, 4*(1), 381–390. https://doi.org/10.37010/lit.v4i1.755
17) Jamaluddin, Abdullah Acim, S., & Muhtar, F. (2023). Multicultural values in PAI learning and their implications for students' tolerant attitudes. *Jurnal Pendidikan IPS, 13*(2), 243–252. https://doi.org/10.37630/jpi.v13i2.1263
Kurniasari, W. K., & Zakik, Z. (2023). Developing halal tourism in a rural context: The role of Islamic spiritual capital. *Al-Uqud : Journal of Islamic Economics*, *7*(2), 296–310. https://doi.org/10.26740/aluqud. v7n2.p296-310
18) Kuswandi, A., Lawelai, H., & Sadiyyah, (2026). Policy network analysis and collaborative governance models in rural tourism development in Indonesia, *otoritas: Jurnal Ilmu Pemerintahan,* 16 (2), pp. 281-294, https://doi.org/10.26618/ojip.v16i2.21904
19) Lawrence, D. S. (2023). Patrolling the largest drug market on the eastern seaboard: A synthetic control analysis on the impact of a police bicycle unit. *Criminology and Public Policy*, *22*(3). https://doi.org/10.1111/1745-9133.12636
20) Lestari, A., Salminawati, S., & Usiono, U. (2023). Multicultural education in the perspective of Islamic education philosophy. *Bulletin of Science Education, 3*(3), 320–330. https://doi.org/10.51278/bse.v3i3. 915
21) Miles, M. B., Huberman, A. M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed.). SAGE Publications.
22) Mulyana, R. (2023). Incorporating social values toward Islamic education in multicultural society. *Khazanah Sosial, 5*(4), 607–623. https://doi.org/10.15575/ks.v5i4.31125
23) Muhammad Ilham, & Mastikawati. (2021). Good Governance in the Perspective of Malay Customs and the Qur'an. *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, *3*(1), 15–34. https://doi.org/10.47006/ijierm.v3i1.50
24) Nur Syam, & Fahmi, M. Y. (2023). Paradigm of multicultural Islamic education sociological perspective. *Pendidikan Multikultural, 7*(1), 25–38. https://doi.org/10.33474/multikultural.v7i1.19928
25) O'Flynn, J., & Wanna, J. (2008). *Collaborative governance: A new era of public policy in Australia?* ANU Press. https://doi.org/10.22459/CG.12. 2008

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.

26) Patimah, S. (2022). Learning Islamic religious education with multicultural insights in strengthening harmony among students. *Journal of Educational Research, 1*(1), 101–122. https://doi.org/10.56436/ jer.v1i1.24
27) Qornain, D., Sugiono, S., Hakim, L., & Rizquha, A. (2022). Fostering Islamic education: Embracing multicultural Islamic religious education values. *Jurnal Islam Nusantara, 6*(2), 94–105. https://doi.org/10.33852/ jurnalnu.v6i2.339
28) R'boul, H. (2021). Alternative theorizing of multicultural education: An Islamic perspective on interculturality and social justice. *Journal for Multicultural Education, 15*(2), 213–224. https://doi.org/10.1108/JME-07-2020-0073
29) Rahim, A., Misbahuddin, Mujiburrahman, Nurfaika, S., Razak, A. R., Ramoddin, & Zainuddin. (2023). Ta'aruf online perspectives on fiqhiyyah methods. *Al-Risalah Jurnal Ilmu Syariah dan Hukum*, 86–101. https://doi.org/10.24252/al-risalah.vi.37266
30) Renaningtyas, P. C., Ramlan, S. R., & Ghony, D. (2023). Learning the values of multicultural Islamic education as an effort to solve santri delinquency. *International Journal of Islamic Business Studies, 1*(1), 23–32. https://doi.org/10.35719/ijibs.v1i1.18
31) Revida, Erika et.al., (2023). Village Owned Enterprises Governance (BUMDes) Based on the Tourism Village Development, *International Journal of Sustainable Developmentand Panning, 18* (10), pp. 3341-3346, https://doi.org/10.18280/ijsdp.181034
32) Safi'i, I., Maskuri, & Djunaidi Ghoni. (2023). Islamic Education Values in Shaping Washatiy Attitudes At Thursina High School Malang. *International Journal of Islamic Education, Research and Multiculturalism (IJIERM)*, *5*(1). https://doi.org/10.47006/ijierm.v5i1.190
33) Stewart, K., Wilson, J., & others. (2020). Gender, equality, and multicultural education perspectives. *Journal of Multicultural Education.*
34) United Nations World Tourism Organization. (2023). *Tourism and sustainable development goals: Global report*. UNWTO.
35) Wildavsky, A. (1986). *Budgeting: A comparative theory of budgetary processes*. Transaction Publishers.

This work is licensed under a Creative Commons Attribution-NonCommercial-ShareAlike 4.0 International License.