

Implementation of Accountability in Village Fund Management: Systematic Literature Review

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ABSTRACT

The purpose of the Village Fund is to enhance the village government's structure so that it may better manage growth and provide community services. in accordance with its authority, and to enhance the capacity of the community institutions in the village to plan, implement, and actively supervise development according to the village's potential. The study uses a systematic literature review approach by collecting data from a variety of sources, such as scholarly journals, official documents, and other pertinent publications. The results show that accountability in the management of village funds still faces various problems, such as low transparency, corruption, and restricted public participation. The search found ten articles in the indexed journal Scopus. Most research finds a link between the application of accountability in village fund management, while some studies find that there are major challenges related to accounting and the impact of local culture on management.

INTRODUCTION

The purpose of the village fund is to: (a) improve the maintenance of village government in the implementation of government, social services, and development in line with its jurisdiction; (b) strengthen the ability of village community institutions to plan, carry out, and oversee development in a participatory manner in line with the potential of the village; (c) enhance income balance, employment opportunities, and field of effort for the village community; and (d) encourage increased fragmentation of village communities. The government hopes that this policy will In an attempt to empower the village community and promote sustainable development at the village level, support the implementation of community-based participatory development. With the allocation of the Village Fund, villages can ensure that they will get the money, so that construction can continue without having to wait for the help of the central government too long.

The distribution of village finances will support the establishment of village autonomy and strengthen the community's authority and the village government. (Agustina, Supriadi, & Sompa, 2019). The planning, execution, and supervision of the village funds are tasks that the provincial and district governments have entrusted to the community. The granting of the Village Fund constitutes the fulfilment of the rights of villages to exercise their autonomy, enabling them to grow and thrive in accordance with the development of the village itself, driven by diversity, participation, indigenous self-government, democratisation, and empowerment of communities. Based on some of these statements, it can be concluded that ADD is one of the village income processed through a financial balance between the central government and the district government of 10% after reduced staff expenditure. This fund will be used by the village government to carry out its governance functions. (Fadhal et al., 2021). According to the Administrative Institutions and the Financial and Development Supervisory Authority of the According to Republic of Indonesia, accountability is the duty to answer, take responsibility for, and provide an explanation for the efforts and deeds of a person, the leadership of a unit or organization, or the individual, to the party that is entitled to take responsibility. Ensuring the values of effectiveness, efficiency, predictability, and reliability depends on accountability. In order to be held accountable, "accounting" is a concrete, not abstract, idea that must be specified by regulations via a very particular set of procedures. (Savitri et al., 2020)

Previous research By highlighting effective practices in village fund management, can help governments and related stakeholders to improve village financial governance. Besides, the findings of this study can also be the basis for improving the policies and practices of village fund management in the future. The review of this literature seeks to answer the question by asking the following research questions: How the level of implementation of accountability in the management of village funds by the village head.

THEORETICAL REVIEW

The research article that meets the criteria comes from 10 previous studies with a variety of models, objects and times that have been determined or published in various internationally renowned namely as follows:

Table 1. Article Search Results

NO	Article Title	Researchers And Years	Journals and Publishers
1	Factors influencing non-tax revenue sustainability in Indonesian government institutions: the mediating role of accountability	(Wibowo & Murwaningsari, 2024)	Cogent Business & Management /Routledge
2	Formal-cultural accountability: a [new] paradigm of public accountability	(Purwanti et al., 2024)	Cogent Social Sciences /Routledge
3	Factors affecting village fund management accountability in Indonesia: The moderating role of prosocial behaviour	(Diansari et al., 2023)	Cogent Business & Management /Routledge
4	Accountability and Village Fund Allocation: The Mediating Role of Transparency and The Performance of Village Government	(Purnamasari et al., 2022)	Italienisch
5	Corruption and Accountability in China's Rural Poverty Governance: Main Features from Village and Township Cadres	(Wu & Christensen, 2021)	International Journal of Public Administration /Routledge
6	Measurement of Village Fund Responsibility Effectiveness through Analysis of Village Study Financial Statements	(Wihartika et al., 2021)	Quest Journals Journal of Research in Business and Management
7	Improving service quality, accountability and transparency of local	(Sofyani et al., 2020)	Cogent Business & Management /Routledge

	government: intervening role of information technology governance	The	
8	Accountability and Transparency of Allocated Village Funds	(Savitri et al., 2020)	Scientific Journal of PPI - UKM
9	Anti-corruption, transparency and accountability in health: concepts, frameworks, and approaches	(Vian, 2020)	Global Health Action / Taylor and Francis Group
10	Transparency, accountability and empowerment in sustainability governance: a conceptual review	(Mason, 2020)	Journal of Environmental Policy & Planning/ Routledge

METHODOLOGY

This study applies the methodology of systematic literary study. Two important steps have been taken. First, perform a literature search based on previously defined limits and keywords. This limitation includes articles in English published in the last ten years in an international scientific journal indexed Scopus. Meanwhile, for the title search, keyword, and abstract, the keywords used are "accountability", "transparency", "participation" and "management of village funds". Harzing Publish or Perish version 8.9 is used to perform searches in Scopus, Google Scholar, Web of Science, and PubMed databases. The second step is to run the procedure. At this point, a selection of all the articles that have been collected is made. The limits that have been set are not the only basis of election. Articles that have already been collected will be included in the study of literature when the articles used provide an overview of the implementation of accountability in the management of village funds and the results when 10 such articles meet the criteria then presented in Table 1 further review is done to the articles that are used by synthesizing the results of the articles obtained in responding to this research.

RESULTS

The majority of goods acquired over the last five years, starting in 2019 and ending in 2024. This suggests that the topic of implementing accountability in the management of village funds is still very interesting for researchers and is a challenge in the selection of topics to be studied now or in the future. Table 2 below has described articles gathered on the basis of objectives, methods and outcomes specifically related to the implementation of accountability in the management of village funds.

Table 2. Objective, Methods and Results

NO	Objective	Researchers And Years	Methods	Results
1	By using accountability as a mediation variable, the study seeks to understand the elements influencing the sustainability of PNBPN as a prospective central government acceptability.	(Wibowo & Murwaningsari, 2024)	Quantitative SEM 353 respondents	The findings of the research demonstrate that the establishment of NTR sustainability has been supported by government internal control and accountability..
2	Its goal is to reveal the formal-cultural accountability approach that the Ciburial Village is using.	(Purwanti et al., 2024)	Qualitative approach,	The study's findings demonstrate that formal and cultural accounting, which is a manifestation of vertical and horizontal financial reporting responsibility, exists in the Ciburial Village.
3	This study examines the relationship between the village device's accountability and competence, organizational commitment, leadership, internal control,	(Diansari et al., 2023)	Quantitative SEM 689 respondents	This study discovered that the village device's internal control, competence, leadership, and external pressure all had an impact on how accountable village fund

	external pressure, and prosocial behavior in a comprehensive research model with prosocial behavior acting as a moderator. It attempts to close research gaps in this area.			administration was.
4	The purpose of this study is to determine how the performance and transparency of the village government operate as a mediating factor in the accountability of the distribution of local money.	(Purnamasari et al., 2022)	Quantitative SEM 309 respondents	The findings demonstrate that accountability and the distribution of village money are directly related, and that this relationship can be mediated by openness and the effectiveness of the village government.
5	Examine the many forms of accountability and the different categories, kinds, and degrees of corruption. The results demonstrate that village cadres are more corrupt than city cadres.	(Wu & Christensen, 2021)	Systematic Literature Review	The upshot is that poverty and corruption among village cadres remain pervasive and challenging to eliminate in the near future, despite the implementation of new anti-corruption laws and strategies.

6	This study aims to measure the effectiveness of the accountability of the village funds and is carried out by calculating the ratio of the rate of decentralization of rural funds, the ratios of the dependence of village fund and the efficiency of capital expenditure.	(Wihartika et al., 2021)	explorative descriptive and secondary data	The results of this study show that the three villages are seen from the decentralization ratio, the level of independence is very low with the pattern of instructional relationship, the ratio of financial dependence of the district / village is very high, where in the activities of the resource service is heavily dependent on assistance from the center, province and district.
7	The study aims to test the perception of government officials of the cultural relationship of information technology compliance (IT) to quality of service, accountability, and transparency through effective IT governance as an intervening variable.	(Sofyani et al., 2020)	Quantitative SEM 141 respondents	The results of this study suggest that a culture of compliance in the field of IT is related to the quality of services, accountability, and transparency indirectly through effective ITGs. The findings of this research imply that an efficient ITG is an important aspect to be considered

				in order to successful e-government development in the local government in Indonesia.
8	The main contribution of this research is to delineate the management process of the Village Fund Allocation (ADD) by the village leaders and to ensure that its management is transparent and accountable.	(Savitri et al., 2020)	Qualitative approach. Interview, procedure observation and documentation research	The results of this study show that the village funds are well managed by villages that obey government regulations, are transparent, accountable, follow the judicial process, distribute the funds properly and benefit the villagers in the Bengkalis district.
9	The aim of this review is to summarize the concepts, frameworks, and approaches used to identify the risks of corruption and the consequences for the system and health outcomes.	(Vian, 2020)	Systematic Literature Review	Results: Corruption, or abuse of power for personal gain, in the health system including bribery and bribe, cover-up, fraud, political influence/nepotism and informal payments, among other behaviors
10	This article offers a conceptual study of the impact of transparency,	(Mason,2020)	Systematic Literature Review	The distinction between behavioral and non-behavioral understanding of power enables an

as disclosure of information, on the parties that file liability claims against perpetrators who are believed to have caused significant environmental damage.

evaluation of the findings of this research on the impact of disclosure of information related to power.

It is known that the role of implementation of accountability in the management of village funds has undergone many changes that occur in the organizations under study. The management of the village funds led to changes in previous research on government and the village. Of the articles that use quantitative research methods, only one reports on the use of qualitative and secondary methods. Most of the articles used SEM (Modeling Equation Structural) analysis methods, and the rest the use of methods of systematic literature review. Although some people had the same results, their results also showed a difference. Among the articles that were reviewed there were also differences about the type of organization, accountability, and how village fund management research was carried out. summarize the writing evaluated by the type of organization, accountability, and changes caused by the management of the village funds. Then in table 3 below describe the type of organization, accountability and findings specifically addressed to obtain the study from the literatue review or journal that has been published.

Table 3 Type of Organization, Accountability and Implications

NO	Researchers And Years	Type of Organization	Accountability	Implications
1	(Wibowo & Murwaningsari, 2024)	Government or Ministry	Accountability is an effective mediator factor for sustainable leadership and human resources (HR) competence in support of sustainability strengthening	explore factors that influence the sustainability of non-tax income in various departments and institutions in Indonesia

2	(Purwanti et al., 2024)	Ciburial Village	This model not only fulfils the responsibilities of the village government as head to their agents, but also serves to gain public confidence in the existence of formal-cultural accountability.	The model developed has implications for the transformation model of public accountability, especially for the village government.
3	(Diansari et al., 2023)	Village in Indonesia	Management Accountability Organizational commitments and internal controls do not promote local fund management accountabilities in Indonesia	Some village financial risks can occur in the village's financial management, including projects and activities that do not meet the needs of the community, failure to implement a healthy village financial management cycle, failures or delays in preparing reports, and inefficient and efficient village asset management.
4	(Purnamasari et al., 2022)	Village under attack regency	determines the effect of accountability in the allocation of village funds and is based on	There is a need for good cooperation between the village officials and the community at

			the transparency and performance of the village government	every stage of the management of the village fund allocation. If this goes well, it's highly likely that communities can develop themselves to joint progress.
5	(Wu & Christensen, 2021)	Village in china	category, type and degree of corruption and forms of accountability	The main form of corruption is the robbery of poverty funds; there is more individual corruption than group corruption; and political responsibility is the most important form of responsibility corruption between village and city cadres is still widespread and difficult to eliminate in the short term. Accountability also has room for improvement.
6	(Wihartika et al., 2021)	Village in Bogor	Applying the principle of accountability	The villages must be more transparent

			in its and implementation and measuring the effectiveness of the accountable village fund	accountable over the financial management process so that, with this right of autonomy, it is expected that the villages can manage their finances independently.
7	(Sofyani et al., 2020)	Resident of Surabaya	The importance of the role of information technology in governance in improving the quality of services, accountability, and transparency of local government	The concept of accountability refers to the obligation of local governments to provide information to public stakeholders about activities, programmes, and performance, both financially and non-financially, by the local government.
8	(Savitri et al., 2020)	Bengkalis Riau Village	accountability of the monetary fund allocated to the village	Other factors that could also hinder the execution and management of the funds are the processing time for the delivery of funds to the

				villages and the lack of training of the village leaders.
9	(Vian, 2020)	Government	transparency and accountability to control corruption	Factors that drive corruption include individual and system-level factors such as financial pressure, under-managed conflicts of interest, and weak regulatory and law enforcement systems.
10	(Mason,2020)	Public and private governance	A concept of accountability to evaluate the justification given by the relevant authority holder	to evaluate the effectiveness of information transparency in strengthening accountability and empowerment in the context of sustainability

According to table 3 above, it is known that the research that has been by the reviewed article has different types of study objects and different countries. There are six articles that review the type of study object in the village that is in Indonesia, one in the country of China and the remainder of the study object at the government of Indonesia, Australia and the United Kingdom. Some of these studies focused on the implementation of accountability with village funds, and some other studies contradicted the management of rural funds i.e. on local or central government with different concepts and research impacts and different forms. The results of research by the article that has been reviewed with the majority of research namely, Wibowo & Murwaningsari, (2024) show that

internal government control and accountability have proven beneficial to creating NTR sustainability. Purwanti et al., (2024) indicates that Ciburial Village has a vertical and horizontal financial reporting responsibility, which is reflected in formal and cultural responsibility. Formal accounting is written accounting prepared in accordance with formal laws and regulations. Diansari et al., (2023) found that the competence, leadership, internal control, and external pressure of the village officials influenced the village fund. Purnamasari et al., (2022), showed that there was a direct link between accountability and the allocation of village funds, and could be predicted by the transparency and performance of village government. Wu & Christensen, (2021) New anti-corruption policies and laws have been implemented, corruption between village and city cadres is still widespread and difficult to eliminate in the short term. Accountability also has room for improvement. Wihartika et al., (2021) indicates that the three villages are seen from the decentralization ratio, the level of independence is very low with the pattern of educational relationship, the ratio of regional/village financial dependency is very high, where in the activities of servicing the resources of funds is heavily dependent on the assistance of the center, province and district. Sofyani et al., (2020) showed that a culture of compliance in IT is related to the quality of service, The results suggest that an effective ITG is an important aspect to be considered in order to successful e-government development in Indonesian local government. Savitri et al., (2020) indicates that the funds are well managed by villages that comply with government regulations, are transparent, accountable, follow legal processes, distribute funds properly and benefit the villagers in the Bengkalis Regency. Vian, (2020) Corruption, or abuse of power for personal gain, in the health system includes donations and retaliation, robbery, fraud, political influence/nepotism and informal payments, among other behaviors. Mason, (2020) pointed out that disclosure of information promotes the communication of sustainability interests of affected parties, and in some cases increases the capacity of these parties to evaluate the justification provided by the relevant power movers.

CONCLUSIONS AND RECOMMENDATIONS

A review of the literature found very diverse results from previous research on the implementation of accountability in the management of village funds in some articles found a significant influence of accountancy in village fund management while others found results concerning government. Differences in these results are due to differences in the field, subject and object of study methods, and the analytical techniques used, with the presence of reviews of the article then further research is needed to confirm previous research.

FURTHER STUDY

With accountability with the management of the village funds then accountability in the administration of the country funds became a very important topic given that village fund has a crucial role in the development and empowerment of the community at the local level. Previous research has highlighted the importance of transparency, monitoring, and public

participation in increasing accountability. However, there are still many aspects that require further research to get a more comprehensive picture and more effective implementation.

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