PUBLICUS Vol 4, No. 2, September 2026
FISIP UNIVERSITAS PATTIMURA
e-ISSN 2985-6361
p-ISSN 2985-637X

PUBLICUS: Jurnal Administrasi Publik
URL: https://ojs3.unpatti.ac.id/index.php/publicus/

Accountability of Village Fund Management: An Integrative Review and Propositions for Kahu District, Bone Regency

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Abstract

Village Funds have transferred substantial resources to Indonesian villages, and in 2023 the village sector recorded more corruption cases than any other sector monitored by Indonesia Corruption Watch. Accountability in village fund management is therefore a central concern of local public administration. Existing reviews list the obstacles to accountability but rarely distinguish to whom villages are accountable or how far accountability goes beyond the provision of information. Drawing on Bovens's phases of accountability and the distinction between upward and downward accountability, this integrative review examines how accountability operates across the village financial management cycle and derives propositions for Kahu District, Bone Regency, South Sulawesi, where no study of village fund accountability has been published. Twelve studies published between 2023 and 2025 were included: five from Bone Regency, three from Maros Regency, and four national studies, two of which, both systematic reviews, were used as context. Findings were coded against the five stages of Minister of Home Affairs Regulation Number 20 of 2018 and the procedural–substantive framework. Procedural (upward) accountability is relatively strong: villages hold deliberation forums, use the Village Financial System (Siskeudes), keep the required ledgers, and display budget information. Substantive (downward) accountability to residents is weaker: reports are often late, accountability frequently exists mainly on paper, and residents with low education or advanced age struggle to read financial reports. The available evidence suggests that accountability in the villages studied is better described as compliance than as answerability. The conclusions are limited by a small corpus of mainly single-case qualitative studies relying on official informants and by the absence of any study from Kahu, so the implications for Kahu are offered as propositions for field testing.

Keywords: Village Fund, Accountability, Transparency, Participation, Bone Regency.

INTRODUCTION

Since the enactment of Law Number 6 of 2014 on Villages, Indonesian villages have received annual Village Funds from the national budget to finance development and community empowerment (Republik Indonesia, 2014). The law has since been amended by Law Number 3 of 2024, which reaffirms the village's authority over its own finances (Republik Indonesia, 2024). Minister of Home Affairs Regulation Number 20 of 2018 requires village finances to be managed transparently,

accountably, and participatively through five stages: planning, implementation, administration, reporting, and accountability (Kementerian Dalam Negeri, 2018). Minister of Home Affairs Regulation Number 73 of 2020 on the supervision of village financial management assigns oversight roles to the regency inspectorate as the government's internal supervisory apparatus and to the sub-district (*camat*), alongside the village consultative body (*Badan Permusyawaratan Desa*, BPD) and the community (Kementerian Dalam Negeri, 2020).

The scale of these funds has been accompanied by persistent integrity risks. Indonesia Corruption Watch recorded 791 corruption cases in 2023, of which 187 were in the village sector, more than in any other sector (Indonesia Corruption Watch, 2024). The village sector again had the most cases in 2024, with 77 (Indonesia Corruption Watch, 2025). Accountability is therefore not merely an administrative requirement but a condition for public trust in village government.

Conceptually, accountability is a relationship in which an actor is obliged to explain and justify conduct to a forum that can pose questions, pass judgement, and impose consequences (Bovens, 2007). Bovens's definition implies three phases: information, debate, and consequences. Schedler (1999) similarly distinguishes answerability, the obligation to inform and justify, from enforcement, the capacity to sanction. A village government answers to several forums. It is accountable upward to the regency government, the inspectorate, and external auditors, and downward to residents, either directly or through the BPD as their elected representative. The literature on social accountability shows that downward accountability depends on citizens' capacity to obtain, understand, and act on information, not merely on its publication (Fox, 2015; Malena et al., 2004).

Combining these ideas, this article distinguishes *procedural accountability*, in which the village government meets the reporting and documentation requirements of its upward forums and the information phase is completed, from *substantive accountability*, in which residents and the BPD can understand, question, and judge the use of funds, so that the debate and consequence phases also take place. Table 1 sets out how the two forms were operationalised and used in coding.

Table 1. Analytical Framework

Form of accountability	Main forums	Bovens phases	Indicators coded
Procedural (upward)	Regency government, inspectorate, BPKP; BPD in its formal role	Information	Forums held as required; Siskeudes use; ledgers and reports completed and submitted; information posted
Substantive (downward)	Residents; BPD as residents' representative	Debate and consequences	Timeliness and comprehensibility of reports to residents; residents' or BPD questioning of reports; responses or corrections that follow

Source: Developed by the authors from Bovens (2007), Schedler (1999), and Fox (2015), 2026.

Research on village fund accountability is extensive but uneven. Systematic reviews report that accountability still faces low transparency, corruption, and limited public participation, and that the Village Financial System (Siskeudes) can strengthen transparency by streamlining financial processes (Abdallah et al., 2024; Lestari & Darma, 2025). A national survey of 689 village officials found that competence, leadership, internal control, and external pressure affect accountability (Diansari et al., 2023). An ethnographic study in Central Java showed that villages can adopt participatory, open, and accountable practices while poorer residents still have little influence over how funds are used (Sidik & Habibi, 2024). These reviews and studies treat accountability largely as a single construct and list obstacles without distinguishing the forum to which villages are accountable. This review adds an explicit distinction between procedural and substantive accountability, maps the evidence onto the stages of the financial management cycle, and asks at which stages, and for which forums, accountability weakens.

Bone Regency has 328 villages and 44 urban villages (*kelurahan*) (Badan Pusat Statistik Kabupaten Bone, 2025a), a large number of village governments that receive and manage Village Funds. In May 2025, the regency's community and village empowerment agency and the provincial representative of

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the Financial and Development Supervisory Agency (BPKP) discussed an evaluation of village financial and development accountability that found some progress but also weaknesses and shortcomings requiring correction; the public summary of that meeting does not specify the weaknesses or the number of villages evaluated (Pemerintah Kabupaten Bone, 2025). Data from the Bone Regency Inspectorate show that 71 of the 328 villages (21.6 per cent) submitted their 2024 accountability report on the realisation of the village budget after the regency deadline, and that the most frequent findings of the inspectorate's 2024 village audits concerned incomplete expenditure documentation (38 villages) and delays in publishing budget information (29 villages) (Inspektorat Kabupaten Bone, 2025).

Kahu District is a rural district of 189.50 km² with 19 villages and one urban village, Palattae, which serves as its administrative centre. It had an estimated 41,936 inhabitants in 2024; 41.2 per cent of residents aged 15 and over had completed at most primary school, and 13.8 per cent of the population was aged 60 or over (Badan Pusat Statistik Kabupaten Bone, 2025b). Studies of village funds in Bone have examined villages in Bontocani, Kajuara, Libureng, and Dua Boccoe districts (Almaherani et al., 2024; Anggryani et al., 2023; Asrawan, 2024; Hidayat, 2025; Nuriah et al., 2024), but none has examined Kahu. Table 2 compares Kahu with these districts.

Table 2. Kahu Compared with the Bone Districts in the Corpus

Indicator	Kahu	Bontocani	Kajuara	Libureng	Dua Boccoe
Area (km²)	189.50	463.35	124.13	344.25	144.90
Population, 2024	41,936	16,482	37,105	31,274	31,890
Villages / kelurahan	19 / 1	10 / 1	17 / 1	20 / 0	21 / 1
Distance to Watampone (km)	70	115	90	105	32
Aged 15+ with at most primary schooling (%)	41.2	47.9	40.6	44.3	36.8
Aged 60+ (%)	13.8	12.9	14.1	13.2	14.6
Average Village Fund per village, 2025 (Rp million)	842	911	857	876	828

Source: Badan Pusat Statistik Kabupaten Bone (2025a, 2025b); Direktorat Jenderal Perimbangan Keuangan (2025), processed by the authors.

This article addresses these gaps through an integrative literature review. It asks: (1) how accountability is practised across the stages of village financial management according to recent studies in Bone Regency and South Sulawesi, read against national evidence; (2) which factors strengthen or weaken that accountability; and (3) which propositions for village fund accountability in Kahu District can be derived from this evidence for future field testing. Because no reviewed study is located in Kahu, the third question yields propositions rather than lessons. The article contributes a synthesis that distinguishes procedural from substantive accountability and identifies priorities for local government and field research.

METHODS

This study used an integrative literature review, which combines findings from studies with different designs to generate a new perspective on a topic (Snyder, 2019); reporting follows the PRISMA 2020 statement where applicable (Page et al., 2021). Accountability was examined across the five stages of village financial management in Minister of Home Affairs Regulation Number 20 of 2018 (Kementerian Dalam Negeri, 2018) and coded against the framework in Table 1, together with transparency (the availability and comprehensibility of financial information) and participation (citizens' involvement in planning and oversight).

Literature was searched in Google Scholar, the Garuda portal, DOAJ, and Scopus, the websites of Indonesian public administration, accounting, and law journals, and university repositories between 3 February and 14 March 2026. The full search strings are given in Supplementary Table S1; core terms in Indonesian and English included "akuntabilitas pengelolaan dana desa", "dana desa Kabupaten Bone", "Kecamatan Kahu", "village fund accountability", and "village fund participation". Studies were included if they (a) were empirical studies or systematic reviews of village fund or village financial management; (b) reported findings on at least one accountability-related element, namely reporting, accountability reports, transparency of financial information, or oversight by the BPD, residents, or

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supra-village bodies; (c) concerned villages in South Sulawesi or were national in scope; (d) were published in a journal between 2023 and 2025; and (e) had an accessible full text. The 2023–2025 window was chosen to capture practice after the nationwide adoption of the web-based Siskeudes and the end of pandemic-era Village Fund earmarking for direct cash transfers, which changed reporting procedures; earlier studies were consulted as background but not coded, and this restriction is discussed as a limitation. Studies of Bone Bolango Regency in Gorontalo Province, which appear frequently in searches for "Bone", were excluded because they concern a different regency.

Screening was conducted independently by the first and second authors, and disagreements (eleven at the title-and-abstract stage and two at the full-text stage) were resolved by discussion. Figure 1 summarises the process. Of 486 records identified, 412 remained after duplicates were removed and were screened by title and abstract; 51 were assessed in full text, and 39 were excluded (no findings on accountability-related elements: 14; outside South Sulawesi and not national in scope: 9; no accessible full text: 7; non-empirical: 5; studies from Wajo, Soppeng, and Sinjai examining only the Village Fund Allocation or pandemic cash transfers: 4). No study was included on the basis of its abstract alone.

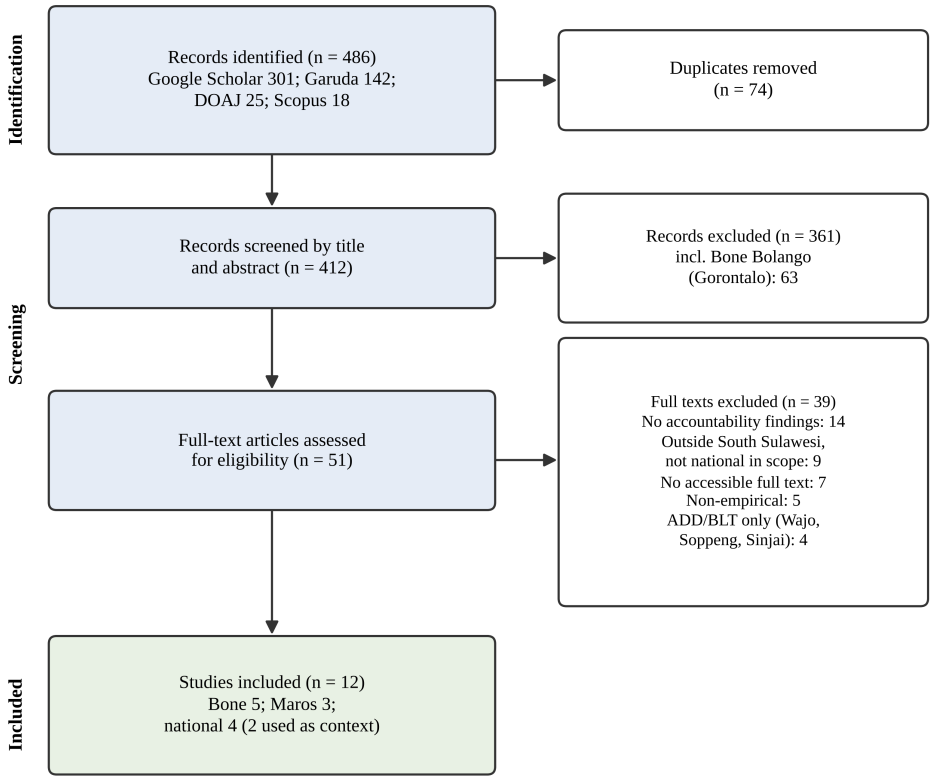


Figure 1. PRISMA 2020 Flow Diagram of Study Selection

Source: Authors' search, 2026.

The final corpus consisted of 12 studies in three tiers: five studies from Bone Regency, three from Maros Regency, and four national studies. Maros was included because, after Bone, it was the only South Sulawesi regency for which the search identified studies meeting criterion (b). The Maros villages studied (Moncongloe and Marusu districts) lie close to Makassar and are partly peri-urban, so they are less comparable to rural Kahu; findings from Maros are therefore identified as such and are used to corroborate rather than establish patterns. The national studies comprise one survey (Diansari et al., 2023), one ethnographic study (Sidik & Habibi, 2024), and two systematic reviews (Abdallah et al., 2024; Lestari & Darma, 2025). An overlap check showed that neither systematic review included any of the eight local studies. To avoid double counting, the two reviews were used as context and are not counted in the stage-by-stage synthesis. One study from Kahu on community participation in waste management in Palattae (Jumarni et al., 2021) falls outside the inclusion criteria. Because Palattae is an

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urban village, which does not receive Village Funds and has no BPD, this study is cited only for background and is not used as evidence.

The quality of each primary study was appraised by the first and second authors independently with the CASP qualitative checklist (Critical Appraisal Skills Programme, 2018) and, for the survey, the Mixed Methods Appraisal Tool (Hong et al., 2018). High- and moderate-quality studies were used as primary evidence; low-quality studies were used only to corroborate patterns found elsewhere (Table 3). Data were extracted into a matrix of author, year, locus, design, informants, stage, form of accountability, and factors (Supplementary Table S2). They were coded deductively by stage and by form of accountability and inductively for enabling and constraining factors, following the hybrid approach of Fereday and Muir-Cochrane (2006), and synthesised thematically (Braun & Clarke, 2021). The first author coded all studies; the second author checked the coding, and three disagreements were resolved by discussion.

RESULTS AND DISCUSSION

Results

Characteristics of the Corpus

Table 3 summarises the twelve studies. All eight local studies used qualitative designs, and one combined a normative legal approach with fieldwork (Almaherani et al., 2024). They examined single villages or pairs of villages and, with two exceptions, relied mainly on interviews with village officials and documentation. Almaherani et al. (2024) also included residents, and only Hidayat (2025) interviewed BPD members and ordinary residents as well as officials. The views of the forum, in Bovens's terms, are therefore largely absent from the evidence, a significant limitation for an argument about accountability to citizens. Four studies concluded that management or accountability was fairly good or largely met (Anggryani et al., 2023; Asrawan, 2024; Musfirah et al., 2023; Nuriah et al., 2024). Three judged accountability not yet optimal, found that it existed mainly on paper, or identified obstacles to effective accountability mechanisms (Afni et al., 2024; Hidayat, 2025; Megawati et al., 2024). One, focused on participation rights, identified barriers without giving an overall judgement (Almaherani et al., 2024). Several studies come from student journals; this is reflected in the quality appraisal.

Table 3. Characteristics and Quality of the Reviewed Studies

Study	Locus	Design / informants	Key findings	Quality (weight)
Bone Regency				
Anggryani et al. (2023)	Pakkasalo, Dua Boccoe	Qualitative; officials	Planning through musrenbang; community involved; supervision fair, some work unfinished	CASP 5/10 (corroborating)
Asrawan (2024)	Bontojai, Bontocani	Qualitative; officials	Followed regency technical guidelines; inhibited by weak socialisation and communication	CASP 5/10 (corroborating)
Nuriah et al. (2024)	Waetuwo, Kajuara	Qualitative; officials	Siskeudes used; fairly good, but several issues fall short of the 2018 regulation	CASP 6/10 (primary)
Almaherani et al. (2024)	Libureng	Normative-empirical; officials, residents	Participation in oversight hindered by education level, age, and human resources	CASP 6/10 (primary)
Hidayat (2025)	Tappale, Libureng	Qualitative case study; officials, BPD, community leaders, residents	Formal efforts present; obstacles in information accessibility, effectiveness of accountability mechanisms, and inclusive participation	CASP 8/10 (primary)
Maros Regency				
Musfirah et al. (2023)	Moncongloe	Qualitative; officials	Transparent boards and public reading of reports; reporting late	CASP 7/10 (primary)
Afni et al. (2024)	Nisombalia, Marusu	Qualitative; officials	Recording meets standards; accountability not yet optimal	CASP 6/10 (primary)
Megawati et al. (2024)	Matampapole	Qualitative; officials	Openness reported, but accountability mainly on paper; low staff education	CASP 5/10 (corroborating)

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Study	Locus	Design / informants	Key findings	Quality (weight)
National studies				
Diansari et al. (2023)	Indonesia	Survey (n = 689 officials)	Competence, leadership, internal control, and external pressure affect accountability; prosocial behaviour moderates	MMAT 4/5 (primary)
Sidik & Habibi (2024)	Central Java	Ethnography	Participatory and transparent institutions coexist with elite dominance based on landholding	CASP 9/10 (primary)
Abdallah et al. (2024)	Indonesia	Systematic review	Low transparency, corruption, and limited participation persist	Context only
Lestari & Darma (2025)	Indonesia	Systematic review	Siskeudes strengthens transparency by streamlining processes	Context only

Note: CASP = Critical Appraisal Skills Programme qualitative checklist (number of criteria met out of 10); MMAT = Mixed Methods Appraisal Tool (out of 5). Source: Compiled by the authors from the reviewed studies, 2026.

Accountability across the Financial Management Cycle

Table 4 maps the findings onto the stages of village financial management and reports the number of studies supporting each stage. Practices required by regulation are generally present, while the quality of citizens' engagement with those practices is weaker. The reporting and accountability stages, on which the argument about substantive accountability rests, are supported by only two and three studies respectively, and this thin evidence base is taken into account in the Discussion.

Table 4. Synthesis of Findings by Stage of Village Financial Management

Stage	Reported practices	Reported weaknesses	Studies	n
Planning	Village deliberations and musrenbang held; community consultation	Some institutions less engaged; participation limited by education and age; participation not inclusive	Anggryani et al. (2023); Musfirah et al. (2023)[M]; Almaherani et al. (2024); Megawati et al. (2024)[M]; Hidayat (2025)	5
Implementation	Regency technical guidelines followed; budget information on public boards	Weak socialisation; workers assigned without regard to expertise	Asrawan (2024); Musfirah et al. (2023)[M]; Anggryani et al. (2023)	3
Administration	Siskeudes used; required ledgers kept; recording meets standards	Some procedures fall short of regulation	Nuriah et al. (2024); Musfirah et al. (2023)[M]; Afni et al. (2024)[M]	3
Reporting	Reports read at public meetings and shown on banners	Late reporting due to delayed fund tranches and budget revisions; limited accessibility of information	Musfirah et al. (2023)[M]; Hidayat (2025)	2
Accountability	Formal accountability reports produced	Accountability mainly on paper; not yet optimal; mechanisms not effective in practice	Megawati et al. (2024)[M]; Afni et al. (2024)[M]; Hidayat (2025)	3

Note: [M] Maros study. n = number of studies. Source: Authors' synthesis, 2026.

Deliberative planning forums are consistently held. In Pakkasalo, the village government planned development through the musrenbang, and the community took part in planning, implementation, and supervision (Anggryani et al., 2023). In Moncongloe, participation in village deliberations was described as fairly good, although some community institutions were less engaged (Musfirah et al., 2023). In Matampapole, community consultation took place, although the authors note that the village budget should be drafted with representation from the BPD (Megawati et al., 2024). Participation in these forums is not equal. In Libureng, residents' ability to participate was limited by their level of education, their age, and the capacity of local human resources (Almaherani et al., 2024), and in Tappale participation was not yet inclusive (Hidayat, 2025).

Villages generally follow formal rules. In Bontojai, the village government followed the regency's technical guidelines on village spending and claimed to apply transparent, accountable, and participatory principles, but insufficient socialisation and communication hindered implementation (Asrawan, 2024). In Moncongloe, budget information was posted on public boards (Musfirah et al., 2023). In Pakkasalo,

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community workers were involved without regard to their expertise, and some work remained unfinished (Anggryani et al., 2023).

Administrative compliance is the most consistently reported strength in the corpus. Waetuwo village used Siskeudes and was judged fairly good overall (Nuriah et al., 2024), financial recording in Nisombalia met village recording standards (Afni et al., 2024), and the treasurer in Moncongloe kept the required ledgers (Musfirah et al., 2023). Even so, Waetuwo still had several issues that fell short of the 2018 regulation (Nuriah et al., 2024). This finding may partly reflect the methods of the studies: administration is the stage most easily observed through documents and interviews with officials, the sources on which most studies relied. Whether administration is genuinely the strongest stage, or simply the most visible one, cannot be determined from the corpus.

The final stages show a gap between form and substance, although the evidence is limited to four studies, three of them from Maros. Moncongloe read accountability reports aloud at public meetings and displayed them on banners, but reporting was late because the second tranche of funds was delayed and the revised village budget was approved slowly; frequently changing regulations added to the difficulty (Musfirah et al., 2023). In Matampapole, accountability mechanisms existed mainly on paper, and the use of public notice boards to share information was limited (Megawati et al., 2024). Accountability in Nisombalia was judged not yet optimal (Afni et al., 2024). In Tappale, the only study that included BPD members and ordinary residents found obstacles in the accessibility of information and in the effectiveness of accountability mechanisms (Hidayat, 2025). Regency data point in the same direction: about one in five Bone villages submitted its 2024 accountability report late (Inspektorat Kabupaten Bone, 2025).

Factors Shaping Accountability

Five groups of factors recur. Table 5 shows which are supported by local evidence and which rest only on national studies.

Table 5. Factors Shaping Accountability and Their Evidence Base

Factor	Local evidence (Bone, Maros)	National evidence
Capacity of village officials	Megawati et al. (2024)[M]	Diansari et al. (2023)
Capacity of citizens to act as a forum	Almaherani et al. (2024); Hidayat (2025)	–
Role of the BPD	Megawati et al. (2024)[M]; Hidayat (2025) (limited)	–
Distribution of power in the village	–	Sidik & Habibi (2024)
Delays and regulatory change from above	Musfirah et al. (2023)[M]	–

Note: [M] Maros study. Source: Authors' synthesis, 2026.

The first factor is the capacity of village officials. Low education among village staff and remote locations limited access to governance knowledge in Matampapole (Megawati et al., 2024), and the national survey found that competence, leadership, internal control, and external pressure all affect accountability (Diansari et al., 2023). The second is the capacity of citizens to act as an accountability forum, which is supported by local evidence. In Libureng, low education limited residents' ability to read financial reports and understand procedures, and older residents faced physical, informational, and attitudinal barriers (Almaherani et al., 2024); in Tappale, limited access to information constrained inclusive participation (Hidayat, 2025). The third is the role of the BPD, on which the evidence is thin: the Matampapole study notes that the BPD should be represented in drafting the village budget (Megawati et al., 2024), and only the Tappale study included BPD members as informants (Hidayat, 2025). The fourth, the distribution of power within the village, rests only on national evidence. In Central Java, participatory and transparent institutions coexisted with the dominance of a village elite whose influence rested on landholding (Sidik & Habibi, 2024). Finally, delayed fund transfers and frequently changing regulations show that some weaknesses originate above the village (Musfirah et al., 2023).

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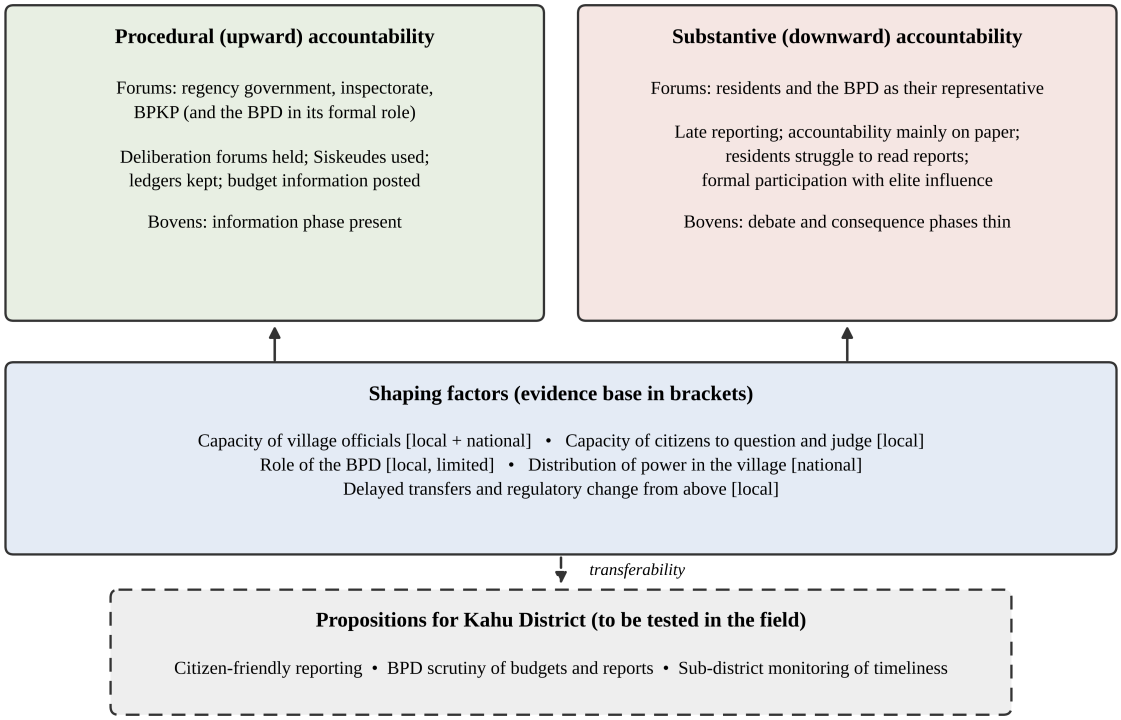


Figure 2. Procedural and Substantive Accountability in Village Fund Management
Source: Authors' synthesis, 2026.

Figure 2 summarises the synthesis. The upper boxes contrast procedural accountability, owed upward to the regency government, the inspectorate, and auditors and largely completed at the information phase, with substantive accountability, owed downward to residents and the BPD, where the debate and consequence phases remain thin. The shaping factors in the middle row affect both forms of accountability, and the bracketed labels show whether each rests on local or only on national evidence. The dashed arrow to the propositions for Kahu indicates that these are derived by transferability and remain to be tested.

Discussion

The first research question concerned how accountability is practised. The available evidence suggests that accountability in the Bone and Maros villages is primarily procedural. Villages hold the required forums, use Siskeudes, keep ledgers, and display budget information. These practices satisfy the upward accountability owed to the regency government, the inspectorate, and auditors, and they correspond to what the systematic reviews identify as the contribution of Siskeudes (Lestari & Darma, 2025). In Bovens's (2007) terms, the forums differ in what they can do. The regency government and the inspectorate receive reports and, under Minister of Home Affairs Regulation 73/2020, can follow up audit findings with corrective action (Kementerian Dalam Negeri, 2020), so upward accountability can reach the consequence phase. Residents receive information in summary form or late, and the evidence shows little debate and no consequences flowing from it. The BPD sits between these positions: formally it is the forum that discusses the village budget and accountability reports, but the corpus contains almost no evidence on how it performs this role. When accountability exists mainly on paper (Megawati et al., 2024), the actor gives account, but the downward forum is not in a position to pass judgement. In Schedler's (1999) terms, villages are answerable upward with some enforcement, but downward answerability is weak and downward enforcement is not evident in the corpus.

The second question concerned the factors that strengthen or weaken accountability. The binding constraint appears to lie less in the supply of information than in its use. Villages publish budget information, but residents with low education or advanced age struggle to read financial reports (Almaherani et al., 2024), access to information is limited (Hidayat, 2025), and socialisation is often

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insufficient (Asrawan, 2024). This is consistent with the social accountability literature, which finds that disclosure produces accountability only when citizens can use the information and when a forum can respond (Fox, 2015). Late reporting caused by delayed fund transfers and frequently changing regulations (Musfirah et al., 2023) shows that some weaknesses originate above the village. The national evidence adds a structural dimension: formal participation does not guarantee influence when village leaders control the economic base of the village (Sidik & Habibi, 2024), and leadership and external pressure matter as much as technical competence (Diansari et al., 2023). These two points rest on national rather than local evidence, so their relevance to Bone should be tested rather than assumed.

The third question concerned Kahu District. Table 2 shows that Kahu resembles the Bone districts in the corpus in its rural character, the size of its village funds, and the education and age profile of its population, which is the main condition the review identifies as limiting citizens' capacity to act as a forum. It differs from Dua Boccoe, which is closer to the regency capital, and from the Maros villages, which are peri-urban. On this basis, Table 6 presents three propositions. Each is linked to the findings that support it and should be tested through field research rather than treated as a finding about Kahu. The sub-district has a formal role in this: Government Regulation Number 17 of 2018 gives the *camat* responsibility for guiding and supervising village governance (Republik Indonesia, 2018), and Minister of Home Affairs Regulation 73/2020 specifies the sub-district's role in supervising village financial management (Kementerian Dalam Negeri, 2020).

Table 6. Propositions for Kahu District

Proposition	Supporting findings	How to test in Kahu
P1. Simplified, plain-language reports will increase residents' ability to question village spending.	Residents with low education and older residents struggle to read reports (Almaherani et al., 2024); limited access to information (Hidayat, 2025)	Survey of residents' understanding of village budget information; comparison of villages with and without simplified reports
P2. Where the BPD actively scrutinises budgets and reports, downward accountability will be stronger.	BPD representation in budgeting recommended (Megawati et al., 2024); thin evidence on the BPD (Table 5)	Interviews with BPD members and residents; analysis of BPD minutes on accountability reports
P3. Sub-district monitoring of reporting deadlines will reduce late reporting.	Late reporting (Musfirah et al., 2023); regency data on late reports; sub-district supervisory role (Permendagri 73/2020)	Comparison of report submission dates before and after sub-district monitoring; interviews with sub-district staff

Source: Authors' synthesis, 2026.

CONCLUSION

Conclusion

This review of twelve studies suggests that accountability in village fund management in the Bone and Maros villages studied is better described as compliance than as answerability. Villages generally hold deliberation forums, use Siskeudes, keep the required records, and publish budget information, so procedural, upward accountability is relatively strong. Substantive, downward accountability to residents is weaker: reports are often late, accountability frequently exists mainly on paper, and many residents lack the education or information needed to question how funds are used. The strength of accountability therefore depends not only on the capacity of village officials but also on the capacity of citizens and the BPD to act as forums and on timely support from higher levels of government. For Kahu District, the evidence suggests that strengthening the forum side of accountability is a more promising priority than adding further administrative requirements.

The review has several limitations. The publication window (2023–2025) excludes earlier studies. The corpus is small and consists mainly of single-case qualitative studies, several from student journals, that rely on official informants, so the views of residents and the BPD are largely missing. The evidence on the reporting and accountability stages is thin, and two of the five factors rest partly or wholly on national studies. Three of the eight local studies come from peri-urban Maros villages, and no study comes from Kahu.

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Recommendation

Each recommendation follows from a specific finding. Because residents with low education and older residents struggle to read financial reports (Almaherani et al., 2024; Hidayat, 2025), the Bone Regency Government and the Kahu sub-district office are advised to require villages to publish simplified financial reports in visual and plain-language formats and to provide outreach tailored to elderly and less-educated residents. Because reporting is often late (Musfirah et al., 2023), the sub-district should use its supervisory role under Minister of Home Affairs Regulation 73/2020 to monitor the timeliness of reporting. The recommendation to strengthen the capacity of the BPD to scrutinise village budgets is offered as a proposition (P2), because the evidence on the BPD is thin. Future research should conduct field studies in Kahu that include residents and BPD members as informants, survey residents' financial literacy and use of village budget information, and compare villages with different levels of reporting timeliness.

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