



Publication Trends and Dominant Issues on the Village Fund Program in Indonesia: A Bibliometric Analysis of Scopus-Indexed Articles

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Abstract. The Village Fund Program (VFP) in Indonesia, as the largest rural development initiative, has generated growing academic interest since its implementation in 2015. However, the literature remains fragmented, with individual studies focusing on specific outcomes while lacking comprehensive synthesis of publication trends, collaboration patterns, and thematic evolution. A critical research gap persists: while prior bibliometric studies have examined discrete aspects of VFP, such as its relationship with Sustainable Development Goals or specific economic outcomes—no study has systematically integrated developmental outcomes and governance challenges within a unified analytical framework. Furthermore, existing reviews have not mapped the intellectual structure of VFP research through multiple bibliometric indicators simultaneously, nor have they traced the thematic evolution from basic development metrics to complex governance issues. This study addresses these gaps through bibliometric analysis combined with qualitative content analysis of 159 English- and Indonesian-language articles indexed in Scopus from 2015 to 2025. Using VOSviewer 1.6.20, we mapped publication trends, co-authorship networks, and thematic clusters. Findings reveal a sharp increase in VFP publications from 2017 to 2025, following an initial absence of Scopus-indexed studies. Author collaborations span 15 countries, dominated by Indonesian scholars. Dominant issues include poverty reduction, stunting prevention, village development, economic growth, accountability, internal control, fraud, and corruption. As the first comprehensive bibliometric analysis of VFP literature, this study uniquely integrates developmental outcomes and governance challenges within a single framework. The findings establish a foundational reference for future scholarship by identifying established research clusters and underexplored areas, particularly the governance-development nexus. For policymakers, the study offers evidence-based insights to strengthen accountability mechanisms and institutional capacity, supporting more transparent, effective, and sustainable village fund management in Indonesia.

Keywords: Corruption; Bibliometrics; Governance Challenges; Poverty; Village Fund Program.

1. INTRODUCTION

Despite being Indonesia's largest fiscal decentralization initiative with total allocations reaching Rp 609 trillion between 2015 and 2024, the Village Fund Program (VFP) faces a critical "governance pathology" characterized by systemic mismanagement and rising corruption (Rusnaedy et al., 2025; Pade et al., 2025). Empirical data reveals that between 2016 and 2022, there were 682 documented corruption cases involving the VFP, resulting in state losses of approximately Rp 770.5 billion (Rusnaedy et al., 2025). By 2023, the village sector recorded the highest frequency of corruption cases among all public sectors, signaling a failure in the internal control systems and oversight mechanisms intended to protect these resources (Pade et al., 2025; Permatasari et al., 2024).

These systemic failures create a significant gap between the program's massive scale—covering over 75,265 villages under the mandate of Law Number 6 of 2014 (Lewis, 2015)—and its intended developmental impacts. While prior literature has examined outcomes such as

poverty reduction (Hafiszrianda and Iek, 2024), infrastructure development (Agusta and Khoirunurrofik, 2024), and labor force participation (Rammohan and Tohari, 2023). Lewis (2015) through the implementation of Law Number 6 of 2014 concerning Villages, a dissertation on the financing scheme for programs and activities transferred directly from the state budget to villages called Village Funds (Iskandar, 2025).

The Village Fund Program (VFP) has adequate funding support. Data from the Ministry of Villages and Disadvantaged Regions shows that the Village Fund has continued to increase from 2015 to 2024. The government has distributed Village Funds amounting to Rp. 610 trillion units to all villages throughout Indonesia. There has been an increase over the last 10 (ten) years from Rp. 21 trillion in 2015 to Rp. 71 trillion in 2024 (Kemenkeu, 2025).

Genealogically, VFP is a form of fiscal decentralization in Indonesia (Yusuf and Khoirunurrofik, 2022), which is affirmative in nature (Murliasari, 2021), to promote inclusive development, reduce inequality, improve welfare, and alleviate rural poverty (Paellorisky and Solikin, 2019; Saragi, Muluk and Sentanu, 2021; Iskandar, Suja'ie and Agusta, 2023; Iskandar, 2025). This policy choice is relevant because fiscal decentralization has been proven to increase inclusive development and reduce poverty (Kartika, Hendarmin and Ramadhan, 2023).

However, referring to Norris et al (2014) as a program designed at the national level and implemented at the village level, VFP faces challenges in ensuring consistency in policy design and implementation at the local/subnational level, as well as challenges in ensuring equal success across all villages in Indonesia. Therefore, the government is required to ensure the effectiveness of VFP in achieving its objectives. This is where the urgency of suggestions, recommendations, and alternative options in the implementation of the village fund program lies. And, as a series of policy analysis activities, research is fundamental in producing policy inputs to avoid policy failure (Howlett, 2007; Hallsworth, 2011; Wu, Ramesh and Howlett, 2015; Bovens and 't Hart, 2016).

Existing bibliometric studies on VFP remain limited in scope and analytical depth. Lestari *et al.*, (2024) conducted a bibliometric analysis linking VFP to Indonesia's 18th Sustainable Development Goal, but their study focused narrowly on SDG alignment without examining the broader governance dimensions. Similarly, studies by practices (Rahmah and Hamdi, 2022) on merit systems and Putera et al. (2020) on innovation systems in Indonesia demonstrate the utility of bibliometric approaches but do not address VFP specifically. No prior study has comprehensively mapped VFP research using multiple bibliometric indicators, co-authorship, co-occurrence, citation networks, bibliographic coupling, and co-citation, within a single analytical framework.

This study moves beyond conventional bibliographic descriptions by employing a Multi-Structural and Thematic Synthesis. While existing studies on the Village Fund Program (VFP) are often siloed into either purely quantitative trends or isolated socio-economic impact assessments, this research integrates five distinct structural metrics (Publication Trends, Co-Occurrence, Citation Networks, Bibliographic Coupling, and Co-Citations) with a deep-dive thematic analysis of the program's most critical operational challenges.

The motivation for this specific approach is to bridge the "evidence gap" between fiscal distribution and institutional integrity. By solving the problem of how fragmented academic findings can be synthesized into a coherent governance framework, this study offers a predictive lens for the VFP's future. The impact of this research lies in its ability to identify the "intellectual core" of the program—linking developmental successes like stunting prevention and poverty reduction directly to the structural guardrails of accountability and fraud control.

Accordingly, this study is guided by two-fold research question: (1) What are the dominant intellectual structures, publication trends, and collaborative networks within VFP research as evidenced by co-occurrence, citation, bibliographic coupling, and co-citation analyses?; (2) How does the current academic discourse conceptualize the intersection between developmental outcomes (poverty, stunting, and village development) and governance imperatives (accountability, fraud, and corruption)?

The ultimate purpose of this paper is to provide a comprehensive, data-driven roadmap of the VFP scholarly landscape. By explicitly mapping the transition from basic development metrics to complex governance issues, this study establishes a new benchmark for how decentralized fiscal programs should be evaluated, ensuring that academic insights can be translated into more robust, fraud-resistant rural development policies.

2. METHOD

This study employs a descriptive bibliometric approach combined with qualitative content analysis to systematically map the intellectual landscape of Village Fund Program (VFP) research. Bibliometric analysis is a quantitative method for examining patterns of publication, citation, and collaboration within a research field, enabling researchers to identify trends, gaps, and emerging areas of inquiry (Alcalá-Albert and Parra-González, 2021). This approach has been successfully applied in various fields, including nursing research nursing (Železnik, Blažun Vošner and Kokol, 2017; Hahn and Ryu, 2022), merit system practices (Rahmah and Hamdi, 2022), and innovation systems (Putera *et al.*, 2020). Therefore, this study reveals new gaps and areas of research for improving the quality and quantity of future

research, while also providing alternative options and recommendations for the implementation of the VFP.

The data in this study were sourced from the Scopus database available until August 13, 2025. The search string used was: ("Village Fund") OR ("Village Funds") AND ("Indonesia"). Scopus was selected as the sole data source due to its advantages over Web of Science (WoS). First, Scopus offers broader coverage of peer-reviewed social science literature, including high-quality non-English journals crucial for Indonesian VFP research. Second, its built-in analytical tools and VOSviewer compatibility support the study's co-authorship and co-occurrence analyses. This search returned a total of 806 documents.

The timeframe for data collection was deliberately set from 2015 to 2025. The starting year, 2015, was chosen as it marks the first year of the VFP's implementation by the Indonesian government following the enactment of Law Number 6 of 2014 concerning Villages. This ensures that the analysis captures the entire period of the program's existence. The endpoint, August 13, 2025, represents the date of the data extraction, providing the most current snapshot of the available literature up to that point.

From the initial 806 documents, a rigorous filtering process based on inclusion and exclusion criteria was applied. The final sample comprised 159 journal articles (in both English and Indonesian) published between 2015 and 2025, which were deemed most relevant for the bibliometric analysis.

This study did not restrict articles based on Scopus quartiles (Q1, Q2, etc.). The primary objective was to capture the entire landscape of VFP research in indexed journals, not just the work published in the highest-impact factor journals. Restricting by quartile would have risked excluding a substantial number of relevant, methodologically sound, and context-rich articles, particularly those published in reputable national and regional journals (often in Indonesian) that may not yet be ranked in the top quartiles. The focus was on the relevance of the content to the VFP in Indonesia, not on the journal's impact factor, ensuring a more comprehensive and representative sample (Harzing and Alakangas, 2015).

Filtering through an inclusion and exclusion process based on a detailed exclusion protocol (Table 1), based on publication years 2015-2025, articles from journals and already published (not *Pre-Print*), in English and Indonesian, resulted in 616 article documents. The eligibility stage was carried out by reading the full text (title, keywords, and abstract), resulting in 159 articles that were most relevant for analysis using VOSviewer ver. 1.6.20 (Centre for Science and Technology Studies, Leiden University, The Netherlands), with a focus on co-authorship, co-occurrence, citation, bibliographic coupling, and co-citation.

Table 1. Inclusion-Exclusion Criteria (source: author's creation).

Selection Stages	Inclusion	Exclusion
Publication Year	2015	Non-2015-2025
Subject area	Social science	Non-social science
Document type	Article	Non-article
Publication stage	Final stage	In Press
Source type	Journal	Non-journal
Language	English and Indonesian	Non-English and Indonesian

The initial 806 documents were then filtered based on the criteria in Table 1. The screening process was a structured, four-stage flow, as illustrated in the flowchart below. The restriction to English and Indonesian languages was crucial. English is the international language of science, ensuring the inclusion of globally relevant research. Indonesian was included to capture the rich body of local scholarship produced by Indonesian academics and practitioners, which is vital for understanding the program's nuances and local context. This dual-language approach aligns with best practices for region-specific bibliometric studies (Van Leeuwen, 2006). The eligibility stage involved reading the full text (title, keywords, and abstract), yielding 159 articles deemed most relevant for analysis (Figure 1).

The screening process followed a structured, four-stage flow as illustrated in the PRISMA flowchart (Figure 1):

Stage 1: Identification — The initial search yielded 806 documents from the Scopus database.

Stage 2: Screening — Applying the inclusion-exclusion criteria (Table 1) based on publication year (2015-2025), document type (articles from journals, not pre-prints), and language (English and Indonesian) resulted in 616 article documents.

Stage 3: Eligibility — The eligibility stage involved reading the full text (title, keywords, and abstract) to assess relevance to the VFP in Indonesia. This yielded 159 articles deemed most relevant for analysis.

Stage 4: Included — The final sample comprised 159 journal articles (in both English and Indonesian) published between 2015 and 2025, which were deemed most relevant for the bibliometric analysis.

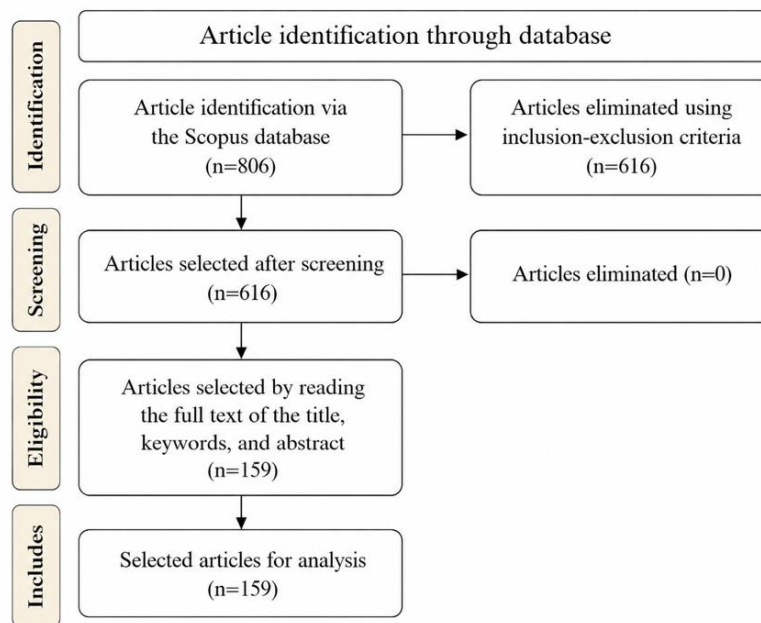


Figure 1: Literature selection flowchart using PRISMA protocol.

Five distinct analytical techniques were employed: 1) Publication Trend Analysis: This analysis examined the annual distribution of VFP articles from 2015 to 2025, identifying patterns of growth, decline, and inflection points in research output. Publication trends serve as indicators of growing academic interest and can reveal shifts in research priorities over time; 2) Co-Authorship Network Analysis: This technique mapped collaborative relationships among authors, organizations, and countries. Co-authorship networks reveal the social structure of research communities, identifying key actors, collaborative clusters, and patterns of knowledge production. The analysis focused on author affiliations and country-level collaborations; 3) Co-Occurrence Keywords Network Analysis: This analysis examined the frequency and co-occurrence of author keywords, identifying dominant themes and their interrelationships. Keywords appearing more than five times were extracted to construct a co-occurrence network, with cluster analysis revealing thematic groupings; 4) Citation Network Analysis: This technique analyzed citation patterns among VFP articles, identifying highly cited works and their influence on the field. Citation analysis reveals the intellectual structure of a research field by identifying foundational works and influential contributions; 5) Bibliographic Coupling and Co-Citation Analysis: Bibliographic coupling identifies articles that share common references, indicating intellectual proximity. Co-citation analysis identifies pairs of articles that are frequently cited together, revealing the intellectual base of the field. Both techniques help map the conceptual structure and identify research clusters; 6) Qualitative Content Analysis: Beyond bibliometric mapping, this study conducted a qualitative content analysis of the 159 articles, focusing on the dominant themes identified through co-occurrence

analysis. This involved systematic reading and categorization of article content to understand how key themes—poverty reduction, stunting prevention, village development, economic growth, accountability, internal control, fraud, and corruption—are conceptualized and interconnected in the literature.

3. RESULT AND DISCUSSION

Publication Trends, Organizational Affiliations, and Countries

In the first two years (2015-2016) of implementation by the Indonesian government, no VFP articles were found in the Scopus database. The first publication in the Scopus database was found in 2017 with 5 articles, followed by 6, 18, 22, 15, 23, 27, 27, and as of August 2025, 16 articles have been found (Figure 2).

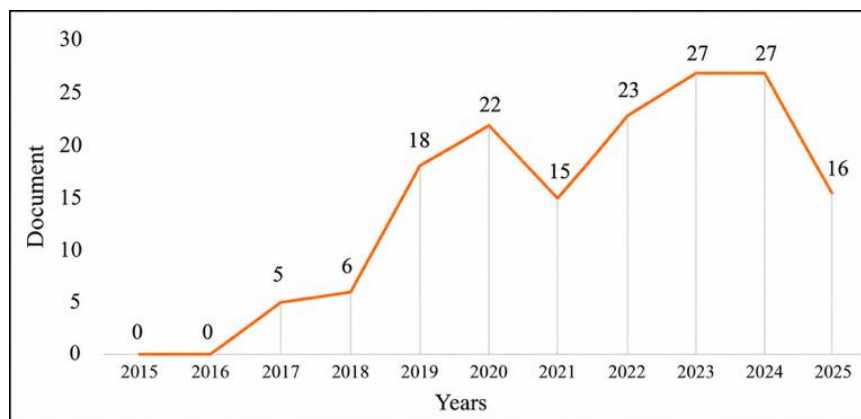


Figure 2: Trend of VFP article publications in Scopus-indexed journals from 2015 to 2025.

The publication trend reveals several important patterns. The initial absence of publications (2015-2016) reflects the lag between policy implementation and academic publication—researchers needed time to observe program implementation, collect data, and navigate peer-review processes. The sharp increase from 2017 to 2020 coincides with the accumulation of empirical data on VFP implementation and the growing recognition of the program's significance as Indonesia's largest fiscal decentralization initiative. The slight decline in 2021 (15 articles) may reflect the disruptive impact of the COVID-19 pandemic on research activities, as researchers faced restrictions on fieldwork and shifted focus to pandemic-related topics. The recovery and peak in 2023-2024 (27 articles each) indicates renewed research momentum, potentially driven by increased availability of program evaluation data, growing concerns about corruption, and the maturation of the program as a research field. The 2025 figure (16 articles as of August) represents partial-year data and suggests continued scholarly interest.

Although there are 339 organizations affiliated with the authors of 159 articles, only 9 organizations are recorded as having at least 2 article publications, as shown in (Figure 3). Additionally, authors from 15 countries were affiliated, with the most authors coming from Indonesia (152 authors), followed by Malaysia (7 authors), Australia (6 authors), Saudi Arabia and Spain (2 authors each), and others (1 author) (Figure 4).

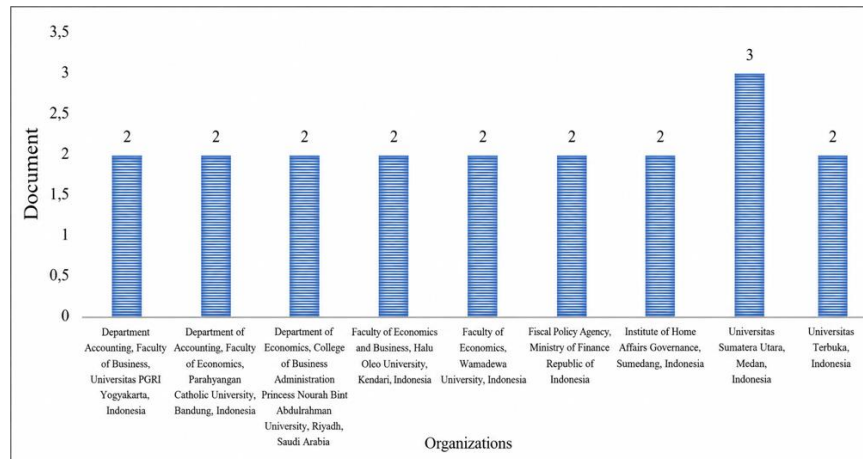


Figure 3: Author affiliation organizations.

The high number of organizations with only one publication (330 out of 339) indicates a highly dispersed research landscape with limited institutional concentration. This suggests that VFP research is not dominated by a few research centers but rather attracts scholars from diverse institutions across Indonesia and internationally. The presence of government agencies (Ministry of Finance) among the top publishing organizations indicates policy-research linkages, though these remain relatively limited given the program's scale.

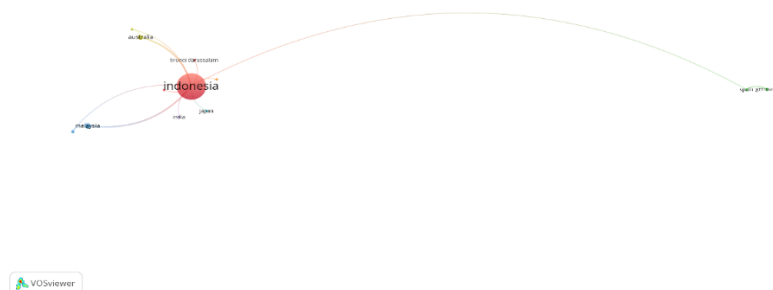


Figure 4: Network visualization of countries' co-authorship.

The overwhelming dominance of Indonesian authors reflects the program's national scope and the importance of local contextual knowledge. However, the presence of international collaborators from Malaysia, Australia, Saudi Arabia, and Spain suggests emerging comparative and cross-national research interests. The limited international

collaboration (only 7 countries with multiple author affiliations) represents a potential area for growth, particularly for comparative studies examining decentralized fiscal programs across developing countries.

Co-occurrence Keywords Network

From the 159 articles observed, 457 keywords were found from the authors (Figure 5). From the extraction focused on keywords that appeared more than 5 times, 13 keywords with the highest occurrence were found, namely: village fund 34 times, village funds 31 times, Indonesia 16 times, poverty 10 times, accountability 9 times, rural development 8 times, fraud 7 times, corruption, economic growth, policy, each 6 times, internal control, village and stunting each 5 times.

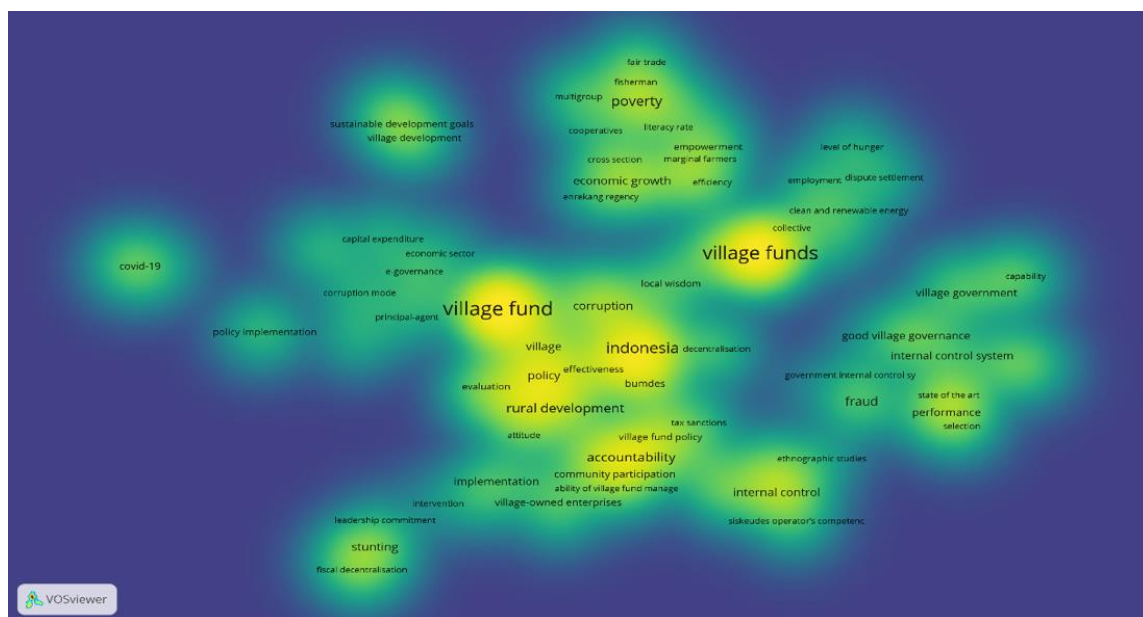


Figure 5: Density Visualization Keywords author co-occurrence.

Citation Network

Citation analysis of 159 articles shows that 27 articles have been cited more than 10 times. Of these articles, three articles received the most citations:

First: "Green finance and sustainability development goals in Indonesian Fund Village" by Reza Ronaldo and Tulus Suryanto, published in *Resources Policy* Volume 78 in 2022, with 76 citations. This study examines the role of green finance in supporting sustainable development goals within the VFP framework, reflecting growing interest in environmental sustainability dimensions.

Second: "Village fund, village-owned-enterprises, and employment: Evidence from Indonesia" by Bondi Arifin, Eko Wicaksono, Rita Helbra Tenrini, Irwanda Wisnu Wardhana, Hadi Setiawan, Sofia Arie Damayanty, Akhmad Solikin, Maman Suhendra, Acwin Hendra

Saputra, Gede Agus Ariutama, Praptono Djundei, Arif Budi Rahman, and Rudi Handoko, published in the *Journal of Rural Studies* Volume 79 in 2020, with 57 citations. This study examines the relationship between village funds, village-owned enterprises (BUM Desa), and employment outcomes, representing the developmental impact stream of research.

Third: "The effectiveness of village fund management (case study at villages in coastal areas in Riau)" by Nur Aslina, Amir Hasan, Desmiyanti, and Iskandar Muda, published in the *International Journal of Economic Research* Volume 14 in 2017, with 48 citations. This study examines village fund management effectiveness, representing the governance and implementation stream of research.

Based on the analysis of the highest citation networks in the 159 articles observed:

First: "The Village Fund Program and Indonesia's 18th Sustainable Development Goal: A Bibliometric and Content Study" by Rohmini Indah Lestari, Budi Wardono, S. Saptana, Irwanda W. Wardhana, Indarto, and Yuli Budiati, published in the *International Journal of Sustainable Development and Planning*, Volume 18, 2023, with 6 citations and 23 networks. This study's high network connectivity reflects its dual role as both a bibliometric analysis and a content study, positioning it as a bridge between different research streams.

Second: "Village fund, village-owned-enterprises, and employment: Evidence from Indonesia" by Bondi Arifin et al., published in the *Journal of Rural Studies* Volume 79 in 2020, with 57 citations and 17 networks. This study's high citation count and network connectivity indicate its foundational role in the developmental impact stream.

Third: "Village Government's Risk Management and Village Fund Administration in Indonesia" by Arwanto Harimas Ginting, Ida Widianingsih, Rahman Mulyawan, and Heru Nurasa, published in *Sustainability (Switzerland)* volume 15 in 2023, with 9 citations and 11 networks. This study's focus on risk management represents emerging interest in governance mechanisms.

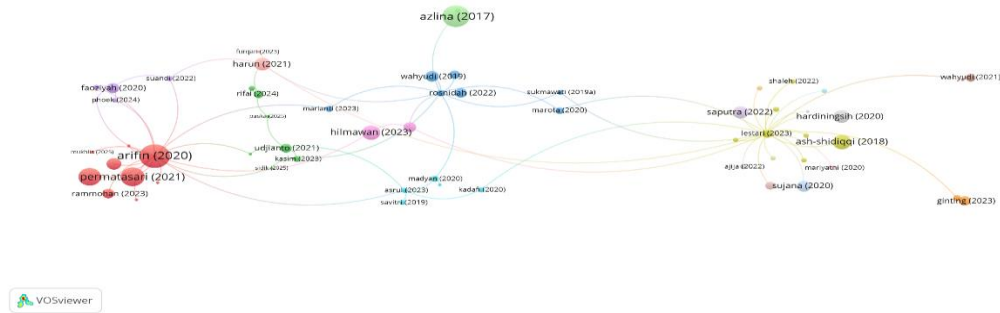


Figure 6: Network visualization citation document minimum 0 citations.

Bibliographic coupling

Analysis of the coupling of 159 articles observed had similarities and the same references. When a minimum of 10 citations was applied to articles with similar references, 27 articles were found (Figure 7). The bibliographic coupling network reveals:

Distinct research clusters: The network shows clear grouping of articles based on shared references, indicating the existence of distinct intellectual communities within VFP research. These clusters align with the thematic clusters identified in the co-occurrence analysis—developmental outcomes, governance, and policy implementation.

Bridging articles: Certain articles serve as bridges between clusters, indicating their role in integrating different research streams. The article by Arifin et al. (2020) appears central to the network, reflecting its influence across multiple research communities.

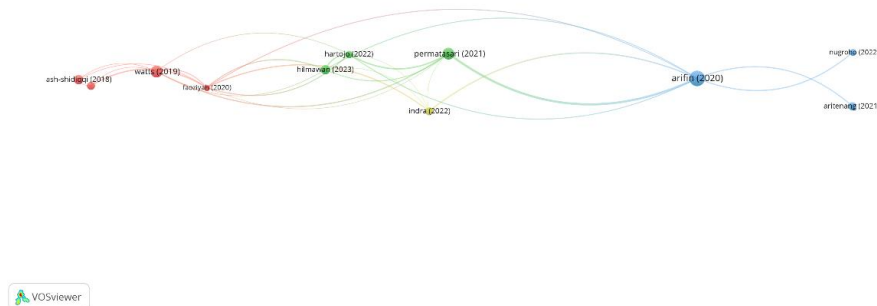


Figure 7: Network visualization Bibliography coupling minimum 10 citations.

Co-citations

Co-citation analysis of 159 articles found 5829 citations. When filtered by a minimum number of 3 citations, 19 articles were found (Figure 9). The article Village Governance, Community Life, and the 2014 Village Law in Indonesia, written by Antlov H., Wetterberg A.,

and Dharmawan L., published in the Bulletin of Indonesian Economic Studies, Volume 52, 2016, had the highest link strength with a link strength of 7.00 and was cited in 10 articles.

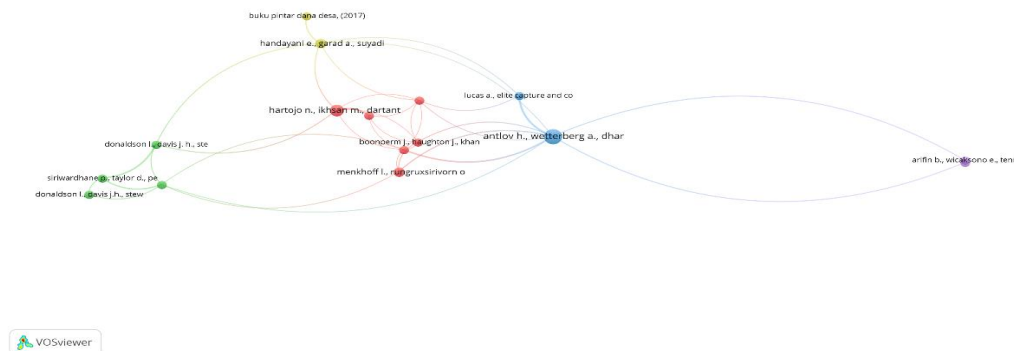


Figure 8: Network Visualization Co-Citation Cites Reference.

The co-citation analysis reveals the **intellectual base** of VFP research. The high link strength of Antlov et al. (2016) indicates its foundational role in framing discussions of village governance under the 2014 Village Law. Other highly co-cited works include studies on decentralization, rural development, and governance, reflecting the interdisciplinary nature of VFP research.

Dominant Issues in The Village Fund Program

Poverty reduction

A substantial body of literature confirms that the Village Fund Program (VFP) has significantly contributed to poverty reduction across Indonesia. Empirical studies from various regions demonstrate that VFP interventions, such as infrastructure development, agricultural support, and economic empowerment initiatives, directly improve household incomes and create employment opportunities (Karim, Ahmad and Syamsuddin, 2024; Marhaeni *et al.*, 2024). For instance, investments in rural roads and irrigation systems lower transportation costs and enhance agricultural productivity, which in turn reduces poverty rates in beneficiary villages (Iskandar and Aritenang, 2020). Furthermore, the development of tourism villages, supported by village funds, has opened new income streams for local communities (Supratman, Hasyim and Abbas, 2022).

Despite these positive outcomes, several studies caution that VFP's poverty alleviation effects are largely short-term and require complementary long-term strategies. Weak implementation management and the persistence of village elites who disproportionately benefit from fund allocation can undermine equitable poverty reduction (Marhaeni *et al.*, 2024;

Sidik, 2025). Therefore, researchers advocate for strengthening community participation and ensuring that fund utilization addresses the structural causes of poverty, not merely its symptoms (Sari, Sunarya and Darmanto, 2025).

The poverty reduction literature suggests that VFP has been effective in addressing immediate income deficits but less successful in tackling structural poverty. For village development policy, this implies the need for complementary interventions that address education, health, and economic structural transformation. The finding that elite capture can undermine equitable outcomes highlights the importance of strengthening community participation mechanisms and ensuring transparent fund allocation.

Stunting prevention

VFP has been recognized as a vital instrument in the national strategy to reduce stunting, particularly through financing direct nutritional interventions. Studies show that village funds allocated to supplementary feeding programs, sanitation improvements, and maternal and child health services have led to measurable decreases in stunting prevalence (Raikhani *et al.*, 2022; Utami *et al.*, 2025). Additionally, capacity-building activities that educate community leaders and health volunteers have amplified the impact of these programs by fostering behavioral change and increasing awareness of nutrition (Indra and Khoirunurrofik, 2022).

However, challenges remain in optimizing the use of VFP for stunting reduction. Budget constraints and rigid allocation formulas sometimes limit the flexibility needed for context-specific interventions (Shofiya *et al.*, 2022). Moreover, cross-sector collaboration between village governments, health agencies, and community organizations is essential but often underdeveloped (Syafrawati *et al.*, 2023). Strengthening multi-stakeholder coordination and allowing villages greater autonomy in designing stunting programs is critical to sustaining the progress achieved so far (Harris, Wahyuni and Prihatiningtyas, 2023; Lestari *et al.*, 2024).

The stunting prevention literature highlights VFP's potential as a vehicle for health interventions but also reveals implementation bottlenecks. For village development policy, this suggests the need for: (1) flexible funding mechanisms that allow villages to design context-appropriate stunting interventions; (2) strengthened coordination between village governments and health agencies; and (3) capacity building for village officials on health program design and evaluation. The cross-sector collaboration challenge indicates that VFP implementation cannot be siloed within village governments but requires integrated governance approaches.

Village development and economic growth

Beyond social outcomes, VFP has played a transformative role in advancing village development and stimulating local economic growth. The program's emphasis on

infrastructure—such as road construction, clean water facilities, and public buildings—has improved access to markets, education, and health services (Hilmawan *et al.*, 2023). Concurrently, cash-for-work schemes and support for village-owned enterprises (BUM Desa) have generated employment and enabled villages to leverage local assets for sustainable income generation (Aritenang, 2021; Penggalih *et al.*, 2023). These activities contribute not only to immediate economic growth but also to long-term development capacity at the village level.

The positive impacts are especially pronounced in disadvantaged regions. Hartojo *et al.* (2022) find that VFP significantly boosts rural economic growth in Eastern Indonesia, where development gaps have historically been widest. Nevertheless, the literature highlights that the magnitude of impact varies depending on local governance quality and the ability of village governments to manage funds effectively. Investments in human capital and institutional strengthening are therefore necessary to maximize the development returns of VFP (Indraningsih *et al.*, 2021; Yusuf and Khoirunurrofik, 2022).

The village development literature demonstrates VFP's positive economic impacts but also reveals conditionality. For village development policy, this implies: (1) prioritizing infrastructure investments in disadvantaged regions where development gaps are widest; (2) strengthening institutional capacity to ensure effective fund management; and (3) supporting BUM Desa development as a mechanism for sustainable income generation. The finding that impact varies with governance quality reinforces the governance-development nexus—development outcomes depend on governance capacity.

Accountability and internal control

The effective management of VFP hinges on robust accountability mechanisms and internal control systems. Numerous studies indicate that accountability in village fund management is frequently compromised by low transparency, limited public participation, and insufficient oversight (Diansari *et al.*, 2023; Yap, Nugroho and Rachmiyati, 2024). When villagers are not adequately involved in planning and monitoring, the risk of mismanagement increases. Conversely, villages that institutionalize participatory budgeting and regular reporting exhibit higher levels of accountability and better development outcomes (Permatasari *et al.*, 2024).

Internal control systems are equally critical. A well-functioning internal control framework helps prevent errors and irregularities, ensuring that funds are used as intended (Uskara *et al.*, 2019; Mulyani *et al.*, 2020). Research underscores the importance of managerial competence, organizational commitment, and the presence of independent monitoring bodies

in strengthening internal controls (Sukmawati, 2019; Hardiningsih *et al.*, 2020). Without these elements, even well-intended programs may fail to achieve their objectives.

The accountability literature identifies critical governance deficits in VFP implementation. For village development policy, this suggests: (1) strengthening participatory budgeting mechanisms to ensure community oversight; (2) investing in capacity building for village officials on financial management and internal control; (3) establishing independent monitoring bodies at the village level; and (4) leveraging digital tools for transparency and reporting. The finding that accountability varies across villages indicates the need for targeted interventions in villages with weak governance capacity.

Fraud and corruption

The most persistent governance challenge associated with VFP is the prevalence of fraud and corruption. Weak accountability and inadequate internal controls create fertile ground for various forms of malfeasance, including embezzlement, budget markups, fictitious projects, and collusion with contractors (Firmansyah, Kasma and Rusdi, 2024; Hidajat, 2025). Such practices not only divert resources away from intended beneficiaries but also erode public trust in the program and in village institutions more broadly (Sugiharti, Muttaqin and Ramadhani, 2021).

To combat these issues, scholars recommend a multi-pronged approach. Strengthening governance through digital tools, such as integrated financial management systems and public dashboards, can enhance transparency and make fraudulent activities more difficult (Razak *et al.*, 2024). Increasing community oversight, improving the legal framework for anti-corruption enforcement, and building the capacity of village officials are also essential (Kasim *et al.*, 2023; Rifai, Kamaluddin and Hidayat, 2024). Ultimately, addressing fraud and corruption requires a sustained commitment to transparency, accountability, and the rule of law at all levels of government.

The fraud and corruption literature highlights the most critical governance challenge facing VFP. For village development policy, this implies: (1) implementing integrated financial management systems with real-time monitoring capabilities; (2) strengthening legal frameworks for anti-corruption enforcement specific to village funds; (3) building community capacity for oversight and reporting; and (4) creating incentive structures that reward clean governance. The persistence of corruption despite increased funding suggests that current control mechanisms are insufficient and require fundamental strengthening.

4. CONCLUSIONS AND RECOMMENDATIONS

The analysis of 159 articles shows an increase in article publications from 2019 to 2025, after no VFP publications were found in the Scopus database during the first two years of implementation. The increase in publications is an indicator of researchers' growing interest in VPF issues from various domestic and foreign research organizations/institutions. In addition, several dominant issues were discussed, such as poverty, stunting, village development, economic growth, accountability, internal control, fraud, and corruption. The authors found that village funds had a significant effect on poverty reduction and stunting. The use of village funds for infrastructure and economic empowerment activities has improved village development and economic growth. However, various challenges in the implementation of village funds remain crucial. Therefore, the policy implication of this literature mapping is the need to ensure the capacity of village personnel and institutions in managing VFP. This ensure that VFP management is transparent, accountable, participatory, and has adequate internal control in all stages of VFP implementation, from planning and implementation to reporting on the use of village funds and village development. This will be very beneficial in improving implementation performance and the quality of achieving VFP objectivesProvide some conclusions and implementation of the research results.

First, scholars should systematically examine the governance–development nexus by investigating how accountability, internal control, and transparency moderate the relationship between village fund allocation and outcomes such as poverty reduction, stunting prevention, and economic growth, using longitudinal and comparative designs across villages with varying governance capacity. Second, given the limited international collaboration revealed by the co-authorship network, comparative studies of decentralized fiscal programs in other developing countries are needed to identify transferable lessons and contextual contingencies. Third, rather than documenting outcomes alone, future work should trace causal mechanisms—how infrastructure investments translate into economic growth, how nutrition interventions change behavior, and how oversight mechanisms deter corruption. Fourth, as digital governance expands, research should evaluate the effectiveness of digital tools in enhancing transparency, accountability, and community participation. Fifth, the risk of elite capture and inequality requires closer attention to power dynamics, social exclusion, and the distributional effects of village fund allocation. Sixth, the emerging green finance and sustainability theme calls for studies on how village funds can support environmental sustainability and climate resilience. Seventh, most existing studies are cross-sectional, so longitudinal impact evaluations are essential to assess long-term effects on poverty, health, and economic welfare. Finally,

methodological innovation through mixed-methods designs that combine quantitative impact evaluation with qualitative process tracing would provide a more comprehensive understanding of VFP implementation, governance, and outcomes.

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