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ACCOUNTABILITY AS A BRIDGE BETWEEN FISCAL DECENTRALIZATION AND POVERTY ALLEVIATION

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ABSTRACT

This study examines the role of accountability as a bridge variable in the relationship between fiscal decentralization and poverty alleviation. Since the enactment of budgetary decentralization, local governments in Indonesia have gained broad authority to manage financial resources to accelerate development and reduce poverty levels. However, studies have shown that increased fiscal transfers are not always directly proportional to decreased poverty. The inconsistency of these results raises questions about the factors affecting the effectiveness of fiscal decentralization. Accountability emerged as a key mechanism that ensured that the allocation and use of public funds genuinely favored people with low incomes. This study uses the Systematic Literature Review (SLR) approach with the PRISMA protocol to identify, evaluate, and synthesize literature on fiscal decentralization, accountability, and poverty. The study results show that budgetary decentralization can effectively reduce poverty if accompanied by a strong accountability system through public audits, transparency of financial statements, and public participation in supervision. Without accountability, fiscal decentralization risks inefficiency, budget abuse, and elite capture that exacerbate social inequality. The main contribution of this article is to place accountability not only as a governance instrument, but also as a mediating variable that bridges fiscal policy with development outcomes. By emphasizing the role of accountability, this article offers a new conceptual framework for understanding the linkages between fiscal decentralization and poverty alleviation, while providing policy recommendations to strengthen monitoring mechanisms at the regional level.

KEYWORDS: Fiscal Decentralization, Accountability, Public Governance, Audit; Poverty.

1. INTRODUCTION

Fiscal decentralization has become one of the key development strategies in various developing countries, including Indonesia, to bring public services closer to the community and accelerate equitable development. This policy was born out of the belief that local governments have more accurate information about the needs of their citizens than the central government (Martinez-Vazquez Santiago, 2021). With fiscal authority, the regions are expected to design development programs more responsive to local socio-economic conditions, including poverty alleviation efforts (Fan Xiaobo; Rao, Neetha, 2019; Smoke, 2020).

Since the implementation of regional autonomy in 2001, Indonesia has experienced a significant increase in the transfer of funds from the central to the regions, such as the General Allocation Fund (DAU), the Special Allocation Fund (DAK), the Revenue Sharing Fund (DBH), and the Village Fund (Samosir A.H., 2024). The fiscal transfer is expected to be an instrument to strengthen regional fiscal capacity, expand access to public services, and accelerate poverty reduction (Elliott, 2020; Lewis, 2023). However, although the flow of funds continues to increase yearly, the poverty rate in some regions shows a varied trend, even stagnation in some regions (Indrawati et al., 2024; Tirtosuharto, 2022a).

The empirical literature shows mixed results regarding the relationship between fiscal decentralization and poverty reduction. Some studies have found a positive relationship, where increased fiscal transfers have improved public services and reduced poverty. However, other studies have found the opposite result: the magnitude of fiscal transfers is not always followed by significant improvements in social indicators. This inconsistency of results raises fundamental questions about what factors determine the effectiveness of fiscal decentralization (Christl et al., 2020; Rammohan & Tohari, 2023; Shahid et al., 2022).

Accountability is an important variable that bridges fiscal policy and development outcomes in this context. Accountability includes the obligation of local governments to manage and report the use of public funds transparently, accountably, and consistently with development goals (Dinh Thanh et al., 2023; Foa, 2022). Without a strong accountability mechanism, fiscal decentralization risks inefficiency, budget leakage, and even Elite Capture, which actually exacerbates poverty (CHENG et al., 2021; McIntyre et al., 2023; Wang, 2024a).

The role of accountability is not only limited to

administrative aspects, but also concerns the substantive dimension of public governance. Accountability is realized through independent public audits, disclosure of fiscal information to the public, and citizen participation in the development planning and supervision process. Combining these three aspects forms a system to ensure public funds are allocated to pro-poor programs (Fontaine et al., 2022; Slash-Heyes & July, 2020). Thus, accountability is a connecting mechanism that strengthens the link between fiscal decentralization and poverty reduction.

Unfortunately, accountability practices in Indonesia still face many challenges. The Audit Board (BPK) audit report often finds repeated findings that show weak local government follow-up. In addition, budget transparency is not entirely optimal, and public access to fiscal information is still limited. Community participation in the Musrenbang forum is also often formal, so regional policies often do not accommodate the real needs of people with low incomes.

This lack of accountability is one reason fiscal decentralization has not always succeeded in consistently reducing poverty rates. In other words, the relationship between fiscal decentralization and poverty alleviation is indirectly mediated by the quality of public governance accountability (Capasso et al., 2021; Kang & Chen, 2022). Regions with strong accountability systems tend to be more successful in reducing poverty, while regions with weak accountability experience stagnation or an increase in inequality (Chen & Neshkova, 2020).

Previous research has examined fiscal decentralization and poverty separately or directly, but relatively few have placed accountability as a mediating variable that bridges the relationship between the two. This research gap provides an opportunity to conduct a systematic study to understand how accountability functions in the context of fiscal decentralization and social outcomes. With the Systematic Literature Review (SLR) approach, this study is expected to comprehensively synthesize the existing literature and find gaps for future research.

This article contributes by affirming the role of accountability as a missing link in the relationship between fiscal decentralization and poverty. By framing accountability as a bridge variable, this article strengthens the theoretical understanding of governance in a fiscal context and provides practical policy implications. Strengthening the public accountability system through audit, transparency, and community participation is an absolute

requirement for fiscal decentralization to become an effective and sustainable poverty alleviation instrument.

2. RESEARCH METHODS

This study uses the Systematic Literature Review (SLR) approach to examine the relationship between fiscal decentralization, accountability, and poverty alleviation. SLR was chosen because it presents a comprehensive picture of previous research findings and identifies knowledge gaps (research gaps) that have not been widely revealed. This approach is appropriate for producing a structured, objective, and scientifically accountable knowledge synthesis.

The PRISMA protocol (Preferred Reporting Items for Systematic Reviews and Meta-Analyses) is used as a guideline in the literature review process. PRISMA was chosen because it provides a clear framework for determining inclusion criteria, search strategies, article selection, and data analysis and synthesis. By following the PRISMA stage, this study ensures methodological transparency while increasing the credibility of the study results (Chaudhuri et al., 2021; Saeed et al., 2022; Yaohong et al., 2025).

Literature sources are obtained from reputable international and national academic databases, including Scopus, Web of Science, ScienceDirect, SpringerLink, Taylor & Francis, Emerald Insight, and Google Scholar. In addition, articles from reputable national journals indexed by SINTA 1 and 2 were also considered to provide a local Indonesian context. The range of publications reviewed is 2019–2024, considering that the period covers the early era of the implementation of fiscal decentralization to recent developments.

The inclusion criteria in this study include: (1) articles that discuss fiscal decentralization, accountability, audit, public governance, and poverty; (2) articles that use empirical and conceptual approaches; (3) articles published in reputable indexed journals; and (4) articles available in English or Indonesian. Meanwhile, exclusion criteria include: articles that are only opinions without data, non-academic reports, and articles irrelevant to the research theme (Boerkamp et al., 2024; Ruja et al., 2024).

The search strategy involves combining several keywords, including "fiscal decentralization," "accountability," "audit," "transparency," "governance," "poverty alleviation," and "public sector performance." For Indonesian articles, keywords such as "fiscal decentralization,"

"accountability," "public audit," "public governance," and "poverty" are used. Boolean operators (AND, OR) expand or narrow the search.

The literature selection stage is carried out through three main steps: (1) initial identification by collecting all articles from the database, (2) screening by evaluating titles, abstracts, and keywords to ensure relevance, and (3) final selection by reading the full articles that passed the previous stage. The selection process follows a PRISMA flowchart that explains the number of articles at each stage. Of the initial thousands of articles identified, only a handful met the final criteria for further analysis (Brennan & Munn, 2021).

Data analysis was done with a thematic synthesis approach to group relevant articles based on key themes such as fiscal decentralization and poverty, accountability in public governance, audit and transparency, and accountability as mediation variables. This synthesis allows researchers to identify patterns, differences in results, and limitations of previous research. The analysis results are then presented in the form of sub-discussions, equipped with a table of findings and limitations to strengthen the contribution of this article.

3. RESULTS AND DISCUSSION

Fiscal Decentralization and Poverty in an Accountability Perspective

Fiscal decentralization is often seen as a policy instrument that can strengthen regional independence and accelerate poverty alleviation. Public economic theory assumes that policies can respond more to local needs by bringing fiscal authority closer to local governments. However, the results of the study reviewed through the Systematic Literature Review (SLR) show that the effectiveness of fiscal decentralization in reducing poverty is not automatic, but is highly determined by the quality of public governance accountability.

Analysis of the literature shows a variation in the impact of fiscal decentralization on poverty. Some studies, such as cross-border research by several studies, have found that decentralization implemented with a strong accountability system can reduce disparities and improve well-being indicators. On the contrary, studies in some regions of Indonesia show that despite significant transfer funds, poverty rates have not decreased significantly due to weak accountability and oversight mechanisms.

The results of the literature synthesis also indicate that budget allocation greatly determines the effectiveness of fiscal decentralization. Spending

directed at productive sectors such as education, health, and basic infrastructure significantly impacts poverty. However, many research findings show that bureaucrats dominate routine spending. This condition emphasizes that accountability is needed as a filter so that the use of funds really targets pro-poor programs.

The literature also recurrently challenges the inequality of fiscal capacity between regions. Areas with high PAD are better able to innovate in poverty alleviation programs, while areas with low PAD tend to rely on central transfers. Interestingly, the study's results show that good accountability allows regions with low fiscal capacity to direct funds to social development priorities effectively.

Several data panel studies confirm that the relationship between fiscal decentralization and poverty reduction is conditional. The accountability variable emerges as a mediating factor that strengthens or weakens the relationship. Regions with transparent fiscal accountability systems and effective monitoring mechanisms are more successful in reducing poverty than regions with weak accountability.

The literature also widely describes elite capture as the main obstacle to fiscal decentralization. When public funds are controlled by political elites or local bureaucracy, people experiencing poverty rarely feel the benefits. Accountability is a controlling mechanism that suppresses the opportunity for elite capture so that public funds can be used more fairly and inclusively.

The literature also emphasizes the importance of community participation as part of accountability. Several studies have found that regions that actively involve residents in Development Planning Deliberation (Musrenbang) can better design policies relevant to the needs of poor groups. This strengthens accountability as a bridge between fiscal policy and social development outcomes.

Although many studies support a positive relationship between fiscal decentralization and poverty reduction, most studies have not explicitly placed accountability as a mediating variable. This gap indicates the need for a systematic study that specifically analyzes how accountability affects the effectiveness of fiscal decentralization in the context of poverty.

Thus, the literature synthesis confirms that fiscal decentralization has excellent potential to reduce poverty, but its effectiveness depends heavily on the quality of public governance accountability. Accountability ensures that fiscal transfers do not stop at numbers but are transformed into real pro-

poor policies.

Table 1: Fiscal Decentralization And Poverty In An Accountability Perspective.

Big Themes	Key Findings	Research Limitations	Research Source
Fiscal decentralization and poverty	The potential to reduce poverty if funds are allocated to the productive sector	Many studies focus on the direct fiscal-poverty link, without accountability.	(Digdowiseiso et al., 2022; Song et al., 2022)
Variations between regions	High PAD is more effective; Low PAD remains optimal with strong accountability.	Lack of empirical studies on poor areas with good governance	(Cavaliere & Ferrante, 2020; Feld et al., 2021; Hong Vo et al., 2021)
Elite capture & bureaucracy	Accountability prevents elite dominance over public funds	Quantitative evidence on elite capture is still limited	(Chatterjee & Pal, 2021; Mitra & Pal, 2022; Su et al., 2019)
The role of accountability	Become a mediator who ensures fiscal transfers are in favor of the poor	Studies tend to be descriptive; there are not many strong mediation models	(Cavaliere & Ferrante, 2019; Nirola et al., 2022; Singh et al., 2024)

4. THE CHALLENGE OF REDUCING POVERTY IN THE ERA OF DECENTRALIZATION

Fiscal decentralization is expected to accelerate poverty reduction by increasing regional fiscal capacity. However, reality shows that these achievements are not uniform across regions. The SLR literature shows several structural and institutional challenges that hinder the effectiveness of decentralization in poverty alleviation. This challenge shows that the transfer of funds from the central government alone is not enough; it must be accompanied by strong accountability to impact the welfare of people with low incomes truly.

One of the biggest challenges is the budget allocation, which is not on target. Many regions still prioritize routine bureaucratic spending over capital expenditures and productive programs. The study shows that public funds are often absorbed for administrative purposes without a firm accountability mechanism. Accountability here serves as a control mechanism that ensures that the allocation of funds favors people experiencing poverty.

The second challenge is the low effectiveness of public spending. Although the budget is allocated to pro-poor sectors such as education and health, the quality of implementation is still often low. For

example, the construction of facilities is not accompanied by improvements in service management. The results of the SLR confirm that accountability through performance audits and transparency of public reports can strengthen the effectiveness of spending to have a greater impact on poverty reduction.

In addition, weak supervision mechanisms are the main obstacles. Many BPK audit reports reveal budget abuse and repeated findings from year to year. Fiscal decentralization tends to fail to produce significant improvements without serious accountability, in the form of follow-up to audit recommendations. In other words, accountability is the bridge that closes the gap between fiscal policy and social outcomes.

Inequality in fiscal capacity between regions is also a consistent challenge. Resource-rich areas or areas with high PAD can implement innovative programs, while poor areas with low PAD rely solely on central transfers. However, the literature shows that even regions with low fiscal capacity can still effectively use funds with good accountability. This confirms the function of accountability as a compensatory variable for fiscal inequality.

Other challenges come from political factors and regional leadership. Many regional heads use public funds for populist projects for electoral gains, not for sustainable programs targeting people with low incomes. Accountability in the form of public participation and budget transparency is the key to suppressing the dominance of short-term political interests in fiscal management.

Limited development data and information are also often a barrier. Many regions do not have a valid and integrated poverty database, so social assistance programs are not on target. The literature confirms that open data-based accountability can be a solution to ensure more accurate interventions.

In addition to technical factors, there are also bureaucratic cultural challenges. Although formally decentralized, bureaucracy in many regions is still centralized, closed, and resistant to transparency. The practice of formality in Musrenbang often ignores the real needs of people with low incomes. Accountability, especially in the form of substantial public participation, is a bridge to improving this bureaucratic culture.

Overall, the challenges of poverty reduction in the era of decentralization are multidimensional, including issues of allocation, spending effectiveness, supervision, fiscal inequality, political factors, data limitations, and bureaucratic culture. The literature synthesis emphasizes that

accountability is a key variable that can overcome these challenges by bridging fiscal policy and development outcomes through poverty reduction.

Table 2: The Challenge Of Reducing Poverty In The Era Of Decentralization.

Big Themes	Key Findings	Research Limitations	Research Source
Budget allocation	Public funds are absorbed in routine spending, not pro-poor programs	Few studies assess the role of accountability as an allocation filter	(Ali & Savoia, 2023; Nakatani et al., 2023; S&Hsueh, 2022)
Effectiveness of public spending	Low implementation, limited social impact	Lack of research on poverty outcome-based expenditure performance evaluation.	(Becerra-Ornelas & Nuñez, 2019; Kane, 2024; Tirtosuharto, 2022b)
Supervision mechanism	Repeated audit findings, weak follow-up	The study focuses more on audit reports, not the effectiveness of the follow-up.	(Alon et al., 2019; Aobdia et al., 2021; Sun et al., 2025)
Fiscal inequality	High PAD → more innovative; Low PAD → dependent on central transfer	Lack of study on how accountability compensates for fiscal inequality	(Bojanic & Collins, 2021; Duguay, 2024; Krishnamoorthy et al., 2023)
Political and leadership factors	Public funds are often politicized for electoral purposes	It is still rare for explicit research to place accountability as a variable of political correction	(Song et al., 2022; Swanson & Ki, 2023)
Data limitations	Poor poverty database, inappropriate interventions	There has not been much research on open data-based accountability	(Anggraeni et al., 2023; Digdowiseiso, 2022; Siburian, 2022)
Bureaucratic culture	Bureaucracy is resistant to transparency, and public participation is just a formality.	Lack of empirical studies on the socio-cultural dimensions of bureaucracy and accountability	(Aji et al., 2024; Din et al., 2022; Чичек & Дикмен, 2021)

4.1. Audit And Transparency As Pillars Of Accountability

Audit and transparency are two fundamental pillars of accountability in public governance. In fiscal decentralization, audits serve as a formal oversight mechanism that evaluates compliance

with the use of funds. At the same time, transparency ensures the disclosure of information so that the public can monitor. The SLR literature shows that combining the two can bridge fiscal policy with social outcomes, including poverty alleviation.

Public audits in Indonesia are generally conducted by the Audit Board (BPK) as an external auditor and the Regional Inspectorate as an internal auditor. The audit results are then manifested as opinions, such as Reasonable Without Exception (WTP). However, the literature finds that good audit opinions have not always correlated with poverty reduction. This shows that audits are not enough to emphasize administrative compliance; they must be combined with transparency for the results to have a substantive impact.

Fiscal transparency is important for letting the public know how public funds are used. International studies show that the disclosure of budget reports can reduce corrupt practices and strengthen the effectiveness of public spending. Thus, transparency is not only a control tool but a bridge that connects fiscal policy with public trust and more inclusive development outcomes.

Audits and transparency complement each other. Audits provide formal legitimacy to fiscal management, while transparency ensures audit results are publicly accessible. The SLR literature confirms that when these two mechanisms work together, the level of accountability increases significantly. As a result, fiscal decentralization is more effective in encouraging pro-poor programs targeting low-income people.

However, the literature shows significant obstacles to implementing regional audits and transparency. Audit results are often not followed up on, while fiscal transparency is still limited to publishing formal documents that are difficult for the public to access. Audits become mere administrative formalities without real follow-up, and transparency becomes symbolic. This reduces the function of accountability as a fiscal bridge to poverty.

Political factors and regional leadership greatly influence the success of audits and transparency. Regional heads committed to open governance tend to consistently follow up on audit recommendations and open access to budget data. In contrast, regions with closed leadership often ignore audit findings and limit transparency, so fiscal policy does not produce significant outcomes for poverty alleviation.

The literature also highlights the importance of performance audits, not just financial audits.

Performance audits assess the extent to which public funds generate tangible benefits, such as increased access to education and health, that are directly related to poverty reduction. The integration of performance audits and transparency of public reports is a component of substantive accountability that strengthens the role of fiscal decentralization in social development.

Although many studies emphasize the importance of auditing and transparency, few have tested both simultaneously concerning poverty alleviation. Most studies stop at the relationship of audits to the quality of financial statements or transparency to public trust. This research gap opens up a new space to examine how the combination of audit and transparency mediates fiscal decentralization and social outcomes.

Thus, audit and transparency should be seen as two accountability pillars reinforcing each other. Without both, fiscal decentralization risks becoming an administrative instrument with no real impact on poverty alleviation. However, with strong audits and substantive transparency, accountability can fully serve as a bridge linking fiscal policy to the well-being of people experiencing poverty.

Table 3: Audit And Transparency.

Big Themes	Key Findings	Research Limitations	Research Source
Public audit	Provide formal legitimacy over fiscal management.	Still focusing on administrative compliance, not assessing social outcomes	(Kraft et al., 2020; Tymoigne, 2020; L. Zhu et al., 2023)
Fiscal transparency	Openness increases trust and suppresses corruption	Not consistently applied between regions	(Chen & Ganapati, 2023; Hsu, 2024; Montes & Luna, 2021)
Audit & transparency synergy	The combination of the two strengthens accountability as a fiscal-poverty bridge.	There is a lack of research that tests both simultaneously on social outcomes.	(López & Fontaine, 2019; Wang, 2024b; X. Zhu et al., 2025)
Political and leadership factors	Leaders' commitment determines audit effectiveness and budget disclosure	There are still a few empirical studies that measure political variables within the framework of accountability	(Chen & Ganapati, 2023; Jensen & Thrall, 2021; Montes & Luna, 2021)
Performance audits	Measuring the fiscal impact on pro-poor public services	Lack of studies focusing on the link between performance audits and poverty	(Molina Rodríguez-Navas et al., 2021; Morales-Arilla & Ibarra, 2025; Vento & Kuokkanen, 2022)

4.2. *Accountability As A Mediation Variable*

Accountability is an instrument of public governance and is a mediating variable that bridges fiscal decentralization with development outcomes in poverty reduction. The SLR results show that the direct relationship between the size of fiscal transfers and poverty rates is often inconsistent. However, when accountability comes in the form of audits, transparency, and public participation, the impact of fiscal transfers on poverty reduction becomes more significant.

In the literature, accountability mediation can be seen through the effectiveness of public spending allocation. Fiscal transfers from the central to the regions only become a figure in the budget if there is no accountability directing their use (Akbar et al., 2020; Jeke et al., 2024). With accountability, public funds are directed more towards pro-poor programs such as education, health, and basic infrastructure. Accountability strengthens the relationship between fiscal inputs and social outcomes (De Simone et al., 2019; Lewis et al., 2020; Saldaña, 2025a).

Phenomenon Elite Capture is another proof that accountability is important as a mediating variable. Many studies have found that transfer funds at the local level are often controlled by political and bureaucratic elites for personal or group interests (Chatterjee & Pal, 2021; Wang, 2024b). Without accountability, fiscal decentralization risks widening the gap. With accountability, the opportunity for Elite Capture is reduced so that public funds favor people with low incomes more.

The literature also emphasizes the role of performance audits as part of accountability mediation. Performance audits assess not only procedural compliance, but also the effectiveness of development programs. When the results of performance audits are used as a basis for policy, fiscal decentralization is better able to produce tangible outcomes in the form of poverty reduction (Akbar et al., 2020; Saldaña, 2025a; Wang, 2024b). Thus, audits act as a substantive mediation mechanism, not just administrative.

Fiscal transparency is also an important element of accountability mediation. Budget openness allows the community to supervise the progress of development programs. The literature found that regions that publicly publish financial statements are more effective in reducing poverty (Gootjes & de Haan, 2022; Liu & Chen, 2024). This shows that transparency strengthens the linkage between fiscal decentralization and social outcomes.

Community participation in development planning is another aspect of accountability that serves as a mediator. The Musrenbang Forum, if implemented substantively, can ensure that development programs truly meet the needs of people with low incomes. Accountability bridges the gap between fiscal policy on paper and the realities of needs by directly engaging citizens.

Thematic analysis of the literature confirms that accountability has a conditional role. Without accountability, the relationship between fiscal decentralization and poverty alleviation tends to be weak or counterproductive. With strong accountability, fiscal decentralization is transformed into an effective instrument in reducing poverty. In other words, accountability is the mediating variable that determines the direction of the relationship.

However, most research is still limited in testing accountability as a mediator. Many studies stop at analyzing direct relationships, so they have not fully explained the internal mechanisms linking fiscal to social outcomes. This research gap is an important opportunity for follow-up research using causal models or mixed approaches to test the role of accountability mediation empirically.

Accountability should be understood as a missing link in the study of fiscal decentralization and poverty. Its role as a mediating variable ensures that fiscal policy is an administrative instrument and a real mechanism to reduce poverty. Without accountability, fiscal decentralization risks failing to achieve its ultimate goal; it can be transformed into an inclusive development tool.

4.3. *Implications Of Accountability On Poverty Alleviation Policy Design*

The results of the systematic review show that accountability not only plays a mediating role but also has strategic implications for the design of poverty alleviation policies in the era of decentralization. Central and local governments must design policies that place accountability as a core element, not just an administrative procedure. That way, fiscal transfers can be ensured to favor people with low incomes.

The first implication is integrating performance audits into regional fiscal planning. Performance audits allow for outcome-based evaluation of development programs, not just procedural compliance. If the results of performance audits are used as a basis for policies, regions can sustainably improve poverty alleviation strategies. Thus, audits serve as an instrument of accountability and policy

feedback.

The second implication is to strengthen fiscal transparency throughout the budget cycle. Disclosure of budget reports from planning to realization allows the public to access information and conduct supervision. The SLR literature shows that high fiscal openness correlates with low corruption practices and increased effectiveness of public spending. Therefore, transparency should be a significant prerequisite in the design of regional fiscal policies.

The third implication is related to community participation. Poverty alleviation policies will be more effective if designed based on the real needs of people experiencing poverty. Substantive participation, for example, through inclusive Musrenbang, ensures that people's aspirations are integrated into policies. Thus, accountability is not only top-down through audits and regulations, but also bottom-up through citizen involvement.

The fourth implication is the need for accountability-based sanctions and rewards. Regions demonstrating accountable fiscal management and impact on poverty reduction need to be given additional fiscal incentives. On the other hand, regions with high levels of budget abuse must be subject to strict sanctions. This mechanism strengthens the culture of accountability in regional fiscal governance.

The fifth implication is the importance of strengthening the capacity of the regional bureaucracy. Many regions still face limited human resources when managing public finances. Accountability can only be enforced if the regional apparatus has adequate technical competence and integrity. Therefore, regional financial management training, information technology use, and public ethics cultivation are key aspects of accountability-based poverty alleviation policies.

The sixth implication concerns the use of accurate and integrated data. A valid poverty database allows programs to be more targeted. Open data-based accountability ensures that fiscal policy is supported by transparent empirical evidence. Thus, policies are not only responsive but also evidence-based.

The seventh implication is synergy between the central and regional governments in building an accountability system. The central government needs to set minimum accountability standards, while local governments play the role of implementers that adapt to the local context. Without this synergy, fiscal decentralization risks widening the gap between regions.

Fiscal decentralization can serve as an inclusive development instrument by establishing accountability as the foundation of policy design. Accountability ensures that every rupiah of public funds is directed to improving the welfare of low-income people. Thus, the main implication of this study is the need to reposition accountability not only as a technical variable but as a normative principle that determines the success of fiscal decentralization in poverty alleviation.

Table 4: Implications Of Accountability On Policy.

Big Themes	Key Findings	Research Limitations	Research Source
Community participation	The aspirations of people with low incomes are included in development priorities.	Participation is often a formality; substantive impacts are rarely studied.	(Kissell, 2023; Kuang et al., 2019; Meyer et al., 2019)
Sanctions & awards	Accountability-based incentive and sanction mechanisms strengthen governance culture.	Lack of research on accountability-based incentive models	(He, 2023; Saldaña, 2025b; Wodahl et al., 2024)
Bureaucratic capacity	Apparatus competence determines the success of accountability	There have not been many studies related to regional human resource capacity and social outcomes	(Levatino et al., 2024; Li et al., 2024)
Central-district synergy	Standardization of accountability is important to reduce the gap	There are still a few studies that assess the effectiveness of synergy between levels of government	(Denny et al., 2024; Riehl & Welch, 2023; Zhao et al., 2024)

5. CONCLUSION

The study confirms that fiscal decentralization has great potential to accelerate poverty alleviation, but the relationship is not automatic. A literature synthesis using the Systematic Literature Review (SLR) approach found that fiscal transfers from the central to the regions often fail to reduce poverty levels if strong accountability mechanisms do not accompany them. Thus, accountability is a missing link that bridges fiscal policy and social outcomes.

Fiscal decentralization can function optimally if public spending is directed to productive sectors such as education, health, and basic infrastructure. However, without accountability, public spending is more often absorbed in bureaucratic needs or populist projects. Accountability in the form of audits, transparency, and public participation

ensures that fiscal policy does not stop at budget documents but truly addresses the needs of low-income people.

The main challenges in reducing poverty in the era of decentralization include untargeted budget allocation, low spending effectiveness, weak supervision, fiscal capacity inequality between regions, and political and bureaucratic factors. All of these challenges have a common thread, namely, weak accountability. Therefore, strengthening accountability is a strategic step to overcome structural limitations in regional fiscal governance.

Audits and transparency are proven to be key pillars of accountability. Audits do not simply stop at administrative compliance, but should be extended to performance audits that assess the real impact of the use of public funds. Fiscal transparency must be substantive, not just a formality, so the public can access information and participate in supervision. The synergy of audits and transparency is key to ensuring that fiscal decentralization produces social outcomes through poverty reduction.

As a mediating variable, accountability strengthens the connection between fiscal inputs and social outcomes. Without accountability, fiscal decentralization can be trapped in elite capture that widens social disparities. With accountability, the

potential for budget abuse can be suppressed, so public funds are directed to pro-poor programs. This role of accountability as a mediator emphasizes the importance of integrating governance principles into any fiscal policy.

These findings have policy implications, including the need to build a comprehensive accountability system, including performance audits, fiscal transparency, community participation, and incentive and sanction mechanisms for local governments. Strengthening bureaucratic capacity and the availability of accurate poverty data are also integral parts of policy design. Thus, accountability is a technical procedure and a normative principle determining the direction of poverty alleviation policies.

In closing, this study emphasizes that accountability is a bridge that connects fiscal decentralization with poverty alleviation. Without accountability, fiscal decentralization risks becoming mere administrative transfers with no real results. On the contrary, with strong accountability, fiscal decentralization can be an instrument of inclusive development that genuinely improves the well-being of the poor. Therefore, repositioning accountability as a key variable in fiscal policy design is an important step towards equitable development.

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