



# Implementation of Village Fund Allocation Policy in Sesayap Hilir Sub-district, Tana Tidung Regency

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## ABSTRACT

The village fund allocation policy is a crucial initiative in advancing rural areas. Edward III emphasized that the primary issue in public administration lies in the lack of attention to policy execution. The government of Tana Tidung Regency strives to enhance rural development and community welfare through the village fund allocation policy, regulated under Regent Regulation No. 58 of 2021. This policy reflects the regional commitment to supporting national policies as outlined in Law No. 6 of 2014 concerning Villages. This study aims to analyze the implementation of the village fund allocation policy in Sesayap Hilir District, in accordance with Tana Tidung Regent Regulation No. 58 of 2021, using variables from Edward III's theory: communication, resources, disposition, and bureaucratic structure. The research employs a qualitative descriptive method. Data analysis techniques include documentation and interviews, with interview results processed using NVivo software. To ensure more accurate and reliable findings, the triangulation method is applied. The findings indicate that, in general, the village fund allocation policy has been well and effectively implemented by policy executors, despite some challenges related to resources. Effective communication, adequate resource support, positive disposition, and a clear bureaucratic structure all contribute to the successful implementation of the village fund allocation policy in Sesayap Hilir District.

**Key word:** Innovation, Policy, allocation fund, implementation,

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## **1. INTRODUCTION**

The emergence of Law No. 6/2014 on Villages provides a solid legal footing for villages to have autonomy in managing their local affairs with the aim of accelerating the achievement of independence and welfare of village communities. Village development is a process that involves two parties, namely the government and the community. According to Samaun et al., (2022) , the government has the desire to develop the village, while the community participates in the development process. The combination of the government's desire and community participation determines the success of village development. Village development is the result of harmonious cooperation between government activities and community activities(Andriani et al., 2017) . Basically, village development is carried out by the community itself, while the government plays a role in providing guidance, direction, assistance, coaching, and supervision. This effort aims to improve the ability and standard of living and welfare of the village community

One of the steps to accelerate the realization of the independence and welfare of village communities is through the allocation of village funds. The Village Fund allocation comes from the APBD, which is a minimum of 10% of the General Allocation Fund (DAU) plus Revenue Sharing Fund (DBH). These funds are allocated 30% for apparatus and operational expenditures, and 70% for public expenditures and community empowerment (Sanusi & Djumlani, 201 )<sup>4</sup> . According to Wahyuddin (2016) , the allocation of village funds is a form of financial support provided by local governments to villages to finance various development activities and public services at the village level. The aim is that villages have sufficient resources to overcome development challenges and improve the welfare of their communities. The allocation of village funds can be utilized for a variety of purposes, such as the development of facilities and infrastructure construction, economic empowerment of village communities, education, health, and other public service improvements(Kasih, 2023)

The village fund allocation policy is a very important policy in an effort to advance the village. The policy must be implemented properly so that the desired goals can be achieved. Implementation of the village fund allocation policy involves a series of steps and processes involving various related parties(Aminullah et al., 2022) . From the findings of facts in the field, based on the results of monitoring and evaluation carried out by the Social, Community and Village Empowerment Service of Tana Tidung Regency, problems were still found by the village government as the implementer of the Village Fund Allocation policy. These problems are caused by the lack of understanding of implementers in carrying out a series of stages starting from planning, reporting, monitoring and evaluation. At the planning stage, the main problem that occurs is the lack of community participation. Community involvement in development policy planning is a crucial element, as emphasized by Setiawan et al., (2020) . The same thing is conveyed by Kuswanti & Kurnia (2020) which states that community participation in the preparation of development planning is seen as a major factor in realizing *good governance*, which

brings great benefits including improving the quality of development policies, ensuring the achievement of development goals, ensuring the sustainability of the development process, and ensuring that the voices and interests of marginalized groups in society are accommodated.

The next problem was the delay in submitting financial reports from the village government to the kecamatan. The delay in submitting financial reports was due to the fact that the activity implementers did not complete the financial reports properly. From the results of the inspection by the kecamatan, there were still activity accountability reports that had not been equipped with documentary evidence of activities, expenditures that had not been taxed and there was no unit price analysis and volume calculation. In general, village-level managers have not implemented village financial administration properly. This is because the ability of Village Fund Allocation implementers to understand the policy is still low. Another problem is the lack of community involvement in the monitoring and evaluation of activities. In monitoring and evaluation activities, the community often does not actively participate in the process, so that this process is only carried out by village government officials. According to Ardilah et al., (2014) to encourage active community participation in village development, a formal leadership role is needed from the Village Head. As a formal leader at the village level, the Village Head has the main function as an administrator of government, development, and society.

Another problem in the implementation of the village fund allocation policy is located in the government organization. According to (Saragih & Agung, 2017), These limitations affect the management of the allocation of village funds. as for these limitations include the low quality of apparatus resources owned by the village so that it affects the ability in the planning process, financial reporting, monitoring and evaluation, Lack of synchronization between the output (results / outputs) of policy implementation with the needs of the community which is the input of the policy, Facilities and infrastructure supporting government administration operations are still very limited, thus disrupting efficiency and effectiveness.

Based on the above problems, the author is interested in raising the title "Implementation of Village Fund Allocation Policy in Sesayap Hilir Sub-district, Tana Tidung Regency" by using Edward III theory to analyze the extent to which the Tana Tidung Regent Regulation number 58 of 2021 is implemented in Sesayap Hilir sub-district seen from 4 (four) important components, namely communication, resources, disposition, and bureaucratic structure. Research on the Implementation of the Village Fund Allocation Policy in Sesayap Hilir Sub-district, Tana Tidung Regency has several benefits. Academically, this research can be used as a basis for future studies that want to further explore the implementation of the Village Fund Allocation policy and at the same time enrich the literature on the implementation of the village fund allocation policy. Practically, this research can provide information and recommendations for policy makers at the district level through the Regional

Apparatus Organization (OPD) involved in the implementation of the Village Fund Allocation to maximize the management of village fund allocations in accordance with the guidelines and objectives of the policy.

## **2. METHODS**

The research method used in this research is descriptive qualitative with the research location is Sepala Dalung Village and Sesayap Selor Village in Sesayap Hilir Sub-District, Tana Tidung Regency. The informants taken are the implementers of the ADD policy (Traut, 1999), namely the Head of Sesayap Hilir Sub-District, the Head of the Village Community Empowerment Section, the Village Head, the Head of Village Affairs (Kaur), and the Treasurer of Sepala Dalung Village and Sesayap Selor Village with a total of 8 informants. The first data collection used documentation techniques (Smith, 1973), namely collecting data in the form of Tana Tidung regent regulation number 58 of 2021 related to the allocation of village funds, APBDes documents, basic development data issued by BPS, and monitoring and evaluation results documents which were then analyzed to determine the alignment between policy content and findings based on document processing. The second technique is in-depth interviews with resource persons/informants to find out the extent to which the variable components of communication (Selepe, 2023), resources, disposition, and bureaucratic structure affect the implementation of Regent Regulation Number 58 of 2021. The data from interviews with sources/informants were then processed using the Nvivo application. NVivo is software for the development, support, and management of qualitative data analysis whose main function is to code data effectively and efficiently (Endah et al., 2020). Therefore, coding of research data sources is the key to being able to present qualitative research data in the form of graphs or diagrams (Peckham et al., 2022). Furthermore, to analyze the data, the triangulation method is used to ensure the accuracy and validity of the findings. Triangulation is done by combining various data sources (interviews, documentation) and relevant theories and involving other assessors to provide additional perspectives (Alfansyur & Mariyani, 2020) and (Nurfajriani, 2024). The scope of analysis in this study focuses on four components, namely communication between parties involved in the ADD policy, availability of resources (human resources and infrastructure), disposition or commitment of policy implementers, and bureaucratic structure that affects procedures and rules in policy implementation.

## **3. FINDINGS AND DISCUSSION**

Implementation of Tana Tidung Regent Regulation Number 58 of 2021 in Sesayap Hilir sub-district

Four main indicators/variables influence the success or failure of policy implementation. First, effective communication ensures that all policy actors understand what must be done to achieve policy objectives (Traut, 1999). Second, the availability of sufficient resources is very important for

implementing policies, because lack of resources can hinder the implementation process (Smith, 1973). Third, the disposition or attitude of policy implementers holds significant influence, as successful implementation requires a positive attitude and strong support from them (Selepe, 2023). Finally, a bureaucratic structure that is conducive and effective in coordinating policies is also critical, because a complex or non-conducive bureaucratic structure can hinder policy implementation (Peckham et al., 2021). Thus, the interaction and balance between these four variables determine the success or failure of policy implementation.

### **3.1 Communication**

Based on analysis with various theories, observations, and interviews, the results obtained show quite strong consistency and credibility. The implementation of Tana Tidung Regent Regulation No. 58/2021 is effective thanks to intensive, clear, and consistent communication according to Edward III's theory. Policy information is actively conveyed through meetings, socialization, and circulars, with simple language to minimize misunderstandings. Local and sub-district governments acted as the main communicators, ensuring that the messages conveyed matched the actions on the ground. This creates a good understanding among village officials and communities, so that the village fund allocation policy can be implemented appropriately. Communication channels such as coordination meetings, discussion forums, electronic media, and direct socialization facilitate the dissemination of information to all stakeholders.

According to Siti Amanah & Robingatun (2024) , good communication can be seen from the application of Lasswell's theory (5W), where elements such as Who (who conveys), *Says What* (what is conveyed), *In Which Channel* ( through what channel ), *To Whom* ( to whom), and *With What Effect* (the resulting impact) function properly. The explanation of Laswell's theory on the implementation of Tana Tidung regent regulation number 58 of 2021 is as follows:

- a. In the context of the implementation of Regent Regulation No. 58 of 2021 related to the allocation of village funds, the local government of Tana Tidung Regency, in this case the Social Affairs and Village Community Empowerment Office, acts as the main communicator. They are responsible for conveying information regarding the regulations and procedures stipulated in this regulation. In addition, the Sesayap Hilir sub-district acts as an intermediary in conveying information to the government and village communities, so that they understand the policy thoroughly.
- b. *Says What*; The main message in the implementation of Regent Regulation No. 58 of 2021 is the rules and procedures related to the use, management, and monitoring and reporting of the use

of village fund allocations. The message is conveyed clearly to avoid misunderstandings and ensure that all parties understand how village fund allocations are managed.

- c. *In Which Channel*; Communication channels used in conveying information about this Regent Regulation include various media, such as official circulars from the government, coordination meetings with village officials, discussion forums, and direct socialization to the community. In addition, electronic media such as the official local government website, and whatsapp message groups to disseminate information more widely and quickly.
- d. *To Whom*; The *audiences* of this policy communication are the sub-district, village officials and village communities. Each group has a different role in implementing the policy. Village officials are responsible for ensuring the policy is implemented according to the rules, while village communities are the beneficiaries who need to understand how village funds will be used for development and empowerment programs in the village.
- e. *With What Effect*; The impact of this policy communication is an increased understanding and active involvement of all stakeholders in the management of village fund allocations. Through effective communication, there are positive changes in the attitudes and behavior of policy implementers and the community, such as increased awareness of the importance of community participation in managing village fund allocations. In addition, another impact is in the form of targeted policy implementation, where the allocation of village funds is utilized for sustainable development and improving the welfare of village communities.

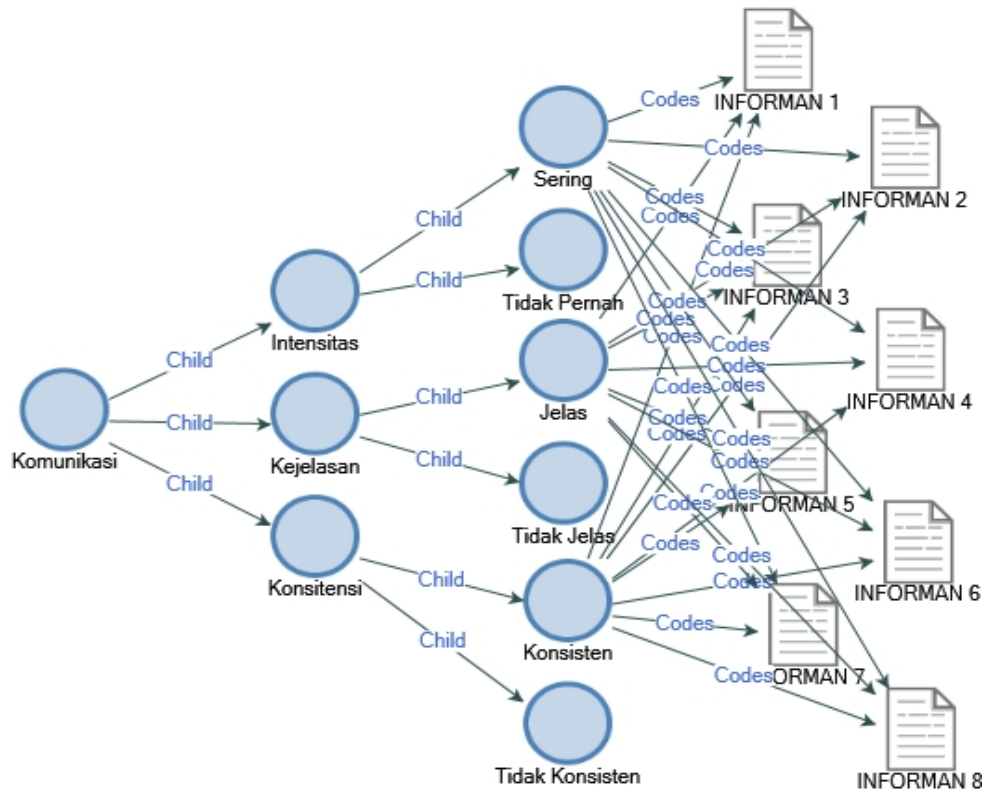
Understanding related to communication is also conveyed by Cofesio and Morhouse (1998). According to Cofesio and Morhouse (1998), understanding is the key that influences individuals or groups to take positive action to achieve certain goals, which is the core of what a leader does. Effective communication is the key to good understanding (Sunarto, 2008). In this context, the understanding of all parties involved, including the Social and Community Governance Agency, sub-district officials, village officials, and the community towards the policy is very important to ensure its successful implementation. Leaders, especially the Regent and relevant agencies, act as key communicators who explain the policy in a way that is easy to understand in order to encourage actions that are aligned with the objectives of Tana Tidung Regent Regulation No. 58 of 2021.

The Regent, through the relevant technical offices, acts as a source of information with the responsibility of conveying clear and accurate messages about the regulations, procedures, and purposes of using village fund allocations to village officials and the community. The communication channels used are diverse, ranging from official circulars and coordination meetings to direct socialization. An effective communication process, where messages are transmitted clearly through appropriate channels, improves village officials' and communities' understanding of village fund

allocations, and encourages positive actions such as transparent and accountable fund management and active community participation in monitoring the use of village fund allocations.

Observations in the field also showed that communication occurred during the village musrenbang and during the determination of the APBDes for fiscal year 2022 by the village head and the village consultative body, which was attended by the community. This process involves effective communication between the village head, the village consultative body and the community to discuss budget plans, prioritized activities, and community needs. This shows that policies communicated through various channels (meetings, musrenbangdes, circular letters) have been consistently applied by policy implementers in the village. Referring to the APBDes documents of Sepala Dalung and Sesayap Selor in 2022, the use of village fund allocations is also in accordance with Regent Regulation number 58 of 2021 article 16 paragraph 1 which reads that the use of village fund allocations is prioritized in order to fund the implementation of village authority which includes: Implementation of village government, Implementation of village development, Village community development, Village community empowerment; and Unexpected expenditures.

From interviews conducted with informants in the field, it appears that communication between the government and villages is indeed intensive and the messages conveyed are clear. These results support Edward III's theory on the importance of clarity, intensity and consistency. With communication conducted through meetings involving elements from the village government and the community, the village fund allocation policy is well implemented. In accordance with article 11 paragraph 3, the district facilitation team is tasked with carrying out socialization at the regional level, article 12 paragraph 2, the sub-district evaluation team has the duty and function of carrying out ADD socialization in the villages in its working area and carrying out monitoring and evaluation of the implementation of ADD in each stage of the activity process.



**Figure 1.** Communication Indicators

The results of the above comparison based on the results of observations/documents, and interviews used in this study found the following similarities:

- All theories emphasize the importance of effective communication in ensuring the success of a policy or action. Effective communication is necessary to convey information clearly and avoid misunderstandings among the parties involved.
- Emphasizes intensity, clarity, and consistency, which can also be found in Lasswell's elements such as "Says What" (clear message) and "With What Effect" (consistency in impact) where the desired outcome of communication is a positive change in behavior, and states that the key to successful communication lies in good understanding.
- This focus on clear message transmission and the use of appropriate channels is in line with Lasswell's theory which also identifies the importance of "*In Which Channel*" in the communication process and the process of transmitting messages through appropriate channels.

From the comparative analysis above, it can be seen that all theories emphasize the importance of clear, structured communication and using appropriate channels so that the Tana Tidung regent regulation number 58 of 2021 is well understood and implemented. All theories also agree that consistency and clarity are key elements in communicating village fund allocation policies. This pattern

was confirmed through observation of APBDes documents and interviews with informants, where the intensity of communication, clarity of messages, and use of appropriate channels proved helpful in implementing the policy effectively.

### **3.2 Resources**

Resources are generally viewed as assets that can be physical, human, or information used to support the achievement of organizational goals. *resources* have an important role in successful policy implementation (Suasa, Anna, S & Slamet, 2020). Resources are a key element in the successful implementation of policies, including in the implementation of Regent Regulation Number 58 of 2021 concerning the allocation of village funds in Sesayap Hilir District. Based on Edward III's theory, there are two main types of resources, namely human resources and facilities. Human resources in Sepala Dalung and Sesayap Selor villages have adequate skills, which are supported by relevant training and education each year so that they are able to carry out their duties effectively. The number of existing village officials is sufficient to support the implementation of policy implementation. In addition, they are supported by complete facilities such as comfortable air-conditioned rooms with electronic devices such as PCs, laptops, printers, scanners, and other administrative equipment. These two elements are implemented effectively and efficiently, so that the objectives of the village fund allocation policy can be achieved.

According to the theory presented by Grindle (1980), resources are one of the important factors in successful policy implementation. These resources include various aspects, such as funds, labor, time, and equipment needed to implement policies properly (Amanda, 2019). Grindle emphasizes that the availability of adequate resources is essential for policies to be implemented effectively. If the available resources are insufficient, both in terms of quantity and quality, then policy implementation will experience obstacles, which in turn can hinder the achievement of these policy objectives (Akib, 2010). To implement the Tana Tidung regent regulation number 58 of 2021 in accordance with the theory conveyed by Grindle, the Sepala dalung and Sesayap Selor village governments have sufficient resources so that all stages of activities according to the regulation can be implemented properly.

Human resources is a strategic approach that focuses on the skills, motivation, development, and management of resources in an organization. Human resources (HR) is understood as a strategic approach that covers several important aspects of managing the workforce in an organization. This involves developing the skills of employees so that they have the competencies needed to carry out tasks effectively, as well as implementing motivational strategies through incentives and a supportive work environment to increase engagement (Patonengan, 2021). In the context of the implementation of Regent Regulation No. 58 of 2021, in relation to the above opinions/theories, **skills development** for village officials involved in managing village fund allocations is a top priority for Sepala Dalung and Sesayap Selor villages. Training and education are provided annually to *upgrade* the competence of

village employees so that they can carry out policies according to the rules. In addition, administrative skills, financial management, and understanding of policy regulations are improved so that there are no deviations or errors in the implementation of ADD policies in the village.

Human Resources (HR) refers to the combination of skills derived from the mental and physical abilities of each individual. HR is the potential that exists in humans, which is determined by their thinking ability and physical condition. HR becomes a very crucial element in various activities carried out. Although there is currently a lot of sophisticated equipment available, without qualified human resources, modern technology will not have significant meaning. Thinking power is an innate capital that exists from birth, while expertise is obtained through efforts, such as learning and training (Siagian, 2023). In implementing the village fund allocation policy in the Sesayap Hilir sub-district, currently the average human resources in the village government are already at a higher level of education, namely diplomas and undergraduate degrees.

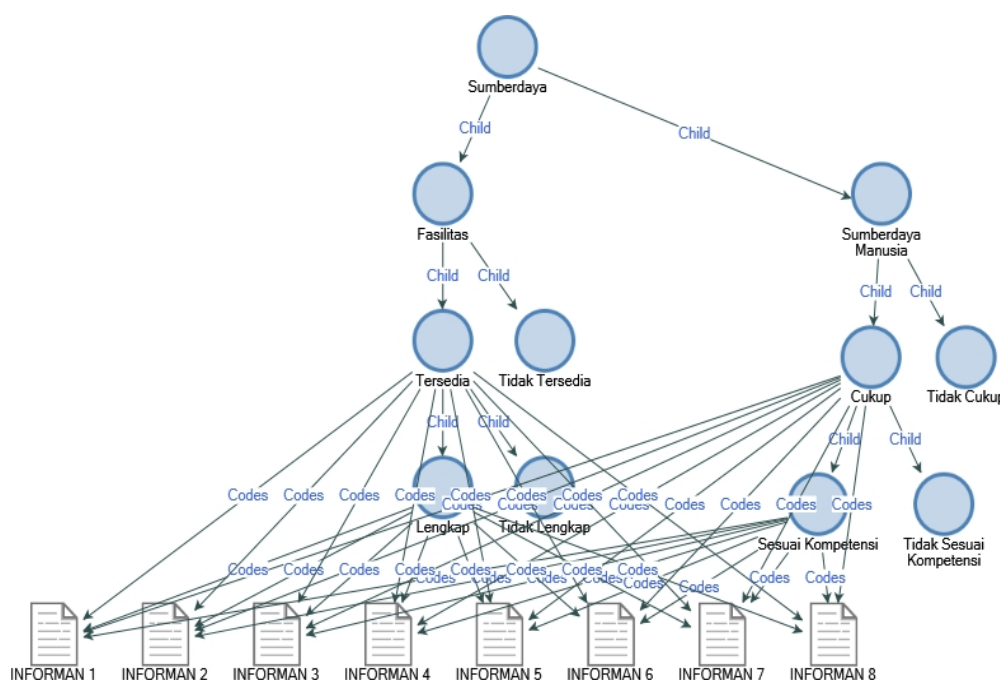
Furthermore, for facilities, such as the opinion of Cholifah & Rachmadi (2017) which says that facilities and infrastructure are everything that can be used as a tool in achieving goals or intentions as the main support for the implementation of a process. The process can be in the form of a business, development or project. In other words infrastructure is intended for objects that do not move. This facility includes aspects such as physical condition, completeness, interior and exterior design, and level of cleanliness. These factors have a close relationship with the expectations, experiences, and perceptions received by the community directly. From the opinion of Cholifah & Rachmadi (2017), the village governments of Sepala Dalung and Sesayap Selor implement the Tana Tidung regent regulation number 58 of 2021 in addition to human resources are also supported by facilities in the form of infrastructure that is quite complete and adequate both in terms of quantity and quality. With this support, the ADD policy in Sepala Dalung and Sesayap Selor villages can be implemented properly.

Based on the theories of Edward III, Grindle, Hamali, Hasibuan, Cholifah & Rachmadi, and Kotler, it can be seen that the findings show a high level of consistency between theory and empirical data obtained through documentation and interviews. The analysis of data from documents and theory strengthens the empirical findings and provides a theoretical framework that helps in interpreting the results.

- a. The results of field documentation found that the majority of village officials in Sepala Dalung and Sesayap Selor have a Bachelor's degree (S1) educational background. This indicates a commitment to improving competence through higher education. However, there are still some who have high school and D3 education levels, especially in more administrative positions or in staff positions. With this level of education, village officials implement Regent Regulation No. 58/2021 in accordance with their main duties and functions. The results of the interviews indicate the need for further training, especially regarding the use of village financial applications. This is in line with Hamali and

Hasibuan's theory, which emphasizes the need for continuously updated technical skills so that human resources can function optimally.

- b. To support the smooth implementation of the ADD policy in terms of preparing reports on the realization of budget use, adequate facilities/ infrastructure are needed. For the facilities/infrastructure dimension, the observation results show that the facilities in the village office (PCs, laptops, printers, and workspaces) are adequate and functioning properly. Interviews revealed that although the existing facilities are complete, there is a need for maintenance so that the facilities continue to support village operations in the long term. This is in line with Cholifah & Rachmadi's theory, which emphasizes the importance of maintaining facilities so that they remain optimal.



**Figure 2. Resource Indicators**

From the analysis above, the patterns that emerge reflect that both human resources and facilities in both villages are adequate to implement the village fund allocation policy, but there is a need for further development in some areas. Some of the main patterns that can be inferred include the sustainable development of human resources. Although village human resources already have an adequate educational background, there is still a need for technical training, particularly in the use of village financial applications. This suggests that formal education should be accompanied by specific technical training in line with the latest technological and regulatory developments.

Completeness of facilities with attention to maintenance. Facilities at the village office are adequate and support policy operations, but there is a need for long-term maintenance so that they can continue to support the duties of village officials effectively. Overall, with the availability of good human resources and facilities, as well as efforts to develop competencies through further training, the village

fund allocation policy in Sesayap Hilir sub-district can be effectively implemented in accordance with Bupati Regulation No. 58 of 2021.

### **3.3 Disposition**

According to Edward III in Akib & Tarigan (2008), disposition in the implementation of the village fund allocation policy refers to the perceptions, responses, and actions of policy implementers towards the policy. In the implementation of the Tana Tidung Regent Regulation Number 58 of 2021 concerning the allocation of village funds, the disposition of policy implementers, as described by Edward III, plays an important role in the success of implementation. Disposition includes the perception, response, and action of the implementers towards the policy. From the results of field observations, it appears that village officials in Sepala Dalung and Sesayap Selor Villages show a positive attitude towards this policy. This positive attitude is shown through their understanding of the importance of village fund allocations for the development and welfare of village communities. Such an attitude increases their motivation and commitment in carrying out their duties in accordance with applicable regulations.

In the implementation of Tana Tidung Regent Regulation No. 58 of 2021 on village fund allocation, the disposition of policy implementers plays a key role in its success. In Sepala Dalung and Sesayap Selor Villages, the positive attitude of policy implementers towards the village fund allocation regulation shows their awareness of the importance of this policy for the welfare of the community. Implementers who understand the objectives and mechanisms of the policy are more likely to implement it properly and according to the rules.

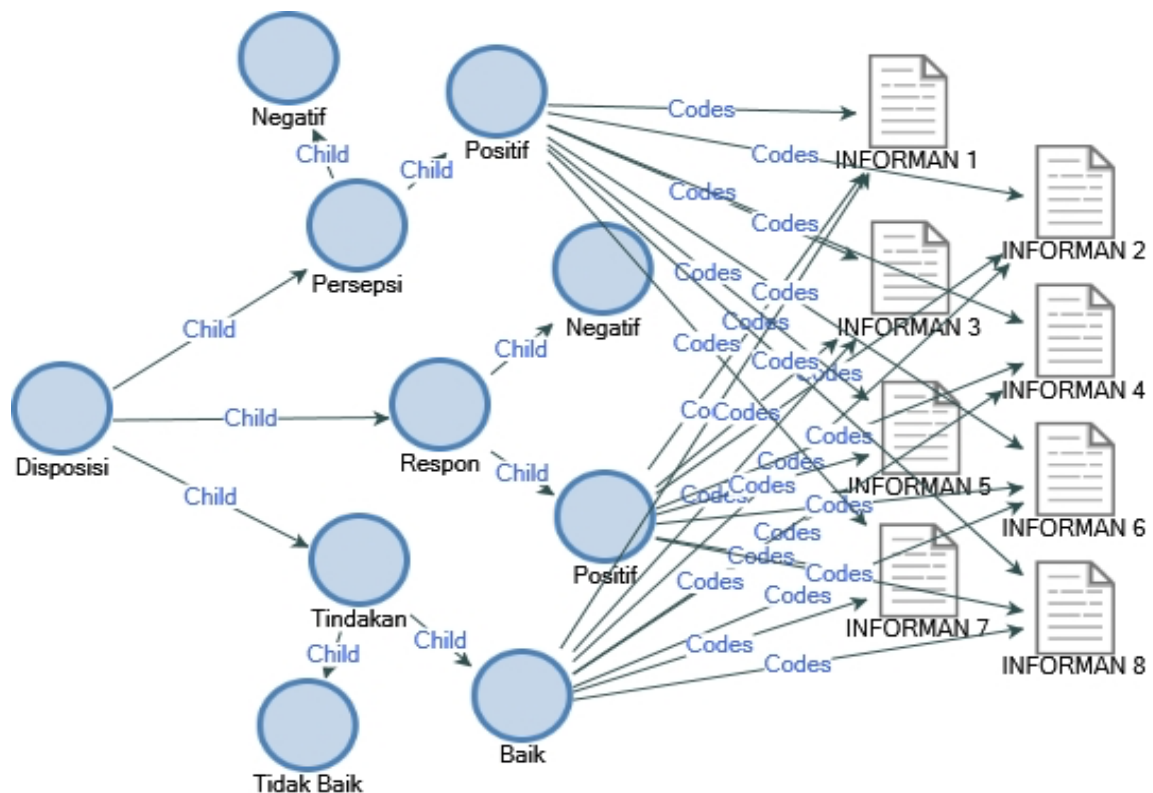
The results of field observations found that although the disposition of implementers tends to support the success of policy implementation, technical challenges related to the management of village financial applications and administrative mechanisms remain an obstacle. Technical training and ongoing guidance are needed so that implementers can improve their capacity in these technical aspects. Thus, a positive disposition, involving a combination of awareness, motivation, and ability, has proven to be a determining factor in the successful implementation of Regent Regulation No. 58 of 2021, although support in improving technical skills is still needed to achieve more optimal results.

From the results of the analysis above, there are similar patterns in various findings, policy implementers in both villages show positive dispositions which include understanding, motivation, and strong commitment to policy implementation. This positive attitude generally leads to good and effective implementation according to the rules. Overall, policy implementers in Sepala Dalung and Sesayap Selor have a positive perception of the village fund allocation policy. This perception becomes a strong foundation in increasing their motivation and commitment to implement the policy effectively.

Various theories (Edward III, Katz, and Salomon), as well as field observations, show significant consistency in several key aspects of policy implementation. All sources agree that the disposition of policy implementers, including attitudes, perceptions, and commitments, plays an important role in the

successful implementation of the village fund allocation policy. Positive attitudes of implementers, from both theoretical views and field observations, lead to good and compliant implementation.

As for the pattern of differences, the technical challenges faced by policy implementers related to the village financial application emerged as a significant difference, where some implementers were able to handle it due to previous experience, while others needed additional training. In addition, while the commitment of implementers is generally high, there are variations in the level of technical and administrative understanding that affect the effectiveness of policy implementation. More experienced implementers show stronger commitment in overcoming technical barriers.



**Figure 3.** Disposition Indicator

Overall, policy implementers in Sepala Dalung and Sesayap Selor have a positive perception of the village fund allocation policy. This perception becomes a strong foundation in increasing their motivation and commitment to implement the policy effectively. These findings suggest that policy implementers' positive dispositions, which include attitudes, perceptions and commitments, are key factors in the successful implementation of the village fund allocation policy in Sepala Dalung and Sesayap Selor Villages. Active involvement, good understanding, and strong motivation from implementers are key elements in implementing the policy in accordance with existing guidelines.

### **3.4 Bureaucratic Structure**

Bureaucratic structure according to Edward III includes two main aspects, namely organizational structure/division of tasks and rules/guidelines. In terms of organizational structure, Edward III

emphasizes the importance of a clear division of authority among organizational units, so that each unit has well-defined responsibilities to support effective policy implementation. In addition, the relationship between units must also be arranged so that they can function properly in achieving common goals. On the other hand, rules or guidelines, including *Standard Operating Procedures (SOPs)*, play an important role in providing consistent and uniform direction for policy implementers. SOPs help ensure that all actions and decisions are taken based on established procedures, thereby reducing uncertainty and increasing efficiency in the implementation of tasks (Makmur & Ilmu, 2020)

Edward III in Waris et al., (2022) also points out that fragmentation in the division of responsibilities can be a challenge to the coordination and effectiveness of policy implementation, so it is important to maintain harmony between the bureaucratic structure and the policy objectives to be achieved. In the implementation of the ADD policy in Sepala Dalung and Sesayap Selor villages, the organizational structure as stated by Edward III has been formed according to the regulation of the Minister of Home Affairs number 84 of 2015. In implementing the village fund allocation policy, the village head assigns/divides tasks according to their main duties and functions based on the position held. The existing organizational structure makes it easy to control and coordinate each implementation of daily tasks so as to create good coordination channels between policy implementers. With a clear organizational structure, it is easier for the village head to divide up government tasks to his subordinates and is supported by guidelines/rules/technical instructions for implementing the ADD policy.

Max Weber's theory of bureaucracy states that bureaucracy is the most effective and rational form of organization to achieve goals, especially on a large scale. Weber emphasized that the ideal bureaucracy, known as *Weberian bureaucracy*, is characterized by a clear division of tasks, a structured leadership hierarchy, formal rules that are consistently followed, and decision making based on rationality and objectivity (Suhardiman, S, 2023) . According to Weber, this kind of bureaucracy is needed in all large organizations because it is able to provide stability, predictability, and efficiency in the administrative process and resource management (Sawir, 2020)

From Max Weber's bureaucracy theory above, the implementation of Tana Tidung Regent Regulation Number 58 of 2021 regarding the allocation of village funds in Sesayap Hilir sub-district is in accordance with existing regulations. The division of roles between village, sub-district and district governments is carried out properly according to article 11, article 12 and article 13, and there is a clear line of command. In addition, rational and objective decision-making in the allocation of village funds is based on objective data and needs through the musrenbangdes. Consistency in policy implementation ensures that rules are implemented fairly and uniformly without exceptions. Based on the results of data collection in the form of documents of Tana Tidung Regent Regulation No. 58 of 2021 in Chapter IV Organizing Section article 10, article 11, article 12, and article 13, the duties of each team/bureaucratic structure for assisting ADD activities are clearly described.



**Figure 4.** Bureaucratic Structure Indicator

The bureaucratic structure applied in Sepala Dalung and Sesayap Selor Villages is in accordance with Edward III and Max Weber's theories. The organizational structure at the village level has been well organized without requiring the establishment of a new structure. The division of tasks is carried out clearly based on each main task and function (tupoksi), thus ensuring that policy implementation runs smoothly. Information from interviews shows that the village head and policy implementers follow existing regulations and SOPs to ensure transparency and accountability in the management of village funds. The pattern seen here is the alignment between the existing organizational structure and the policy implementation guidelines.

In terms of Max Weber's theory, an ideal bureaucracy is characterized by a clear division of tasks, a structured hierarchy, and decision-making based on formal rules and rationality. This is reflected in the implementation of ADD in Sesayap Hilir Sub-district, where policy implementers follow the guidelines set by the Regent Regulation and perform the division of tasks according to their main duties and functions. Decisions related to the allocation of village funds are based on data obtained through musrenbangdes, which shows the application of rational and objective decision-making. The information obtained through interviews, observations, and theory all support the conclusion that the bureaucratic structure in Sepala Dalung village and Sesayap Selor village functions well in implementing the ADD policy.

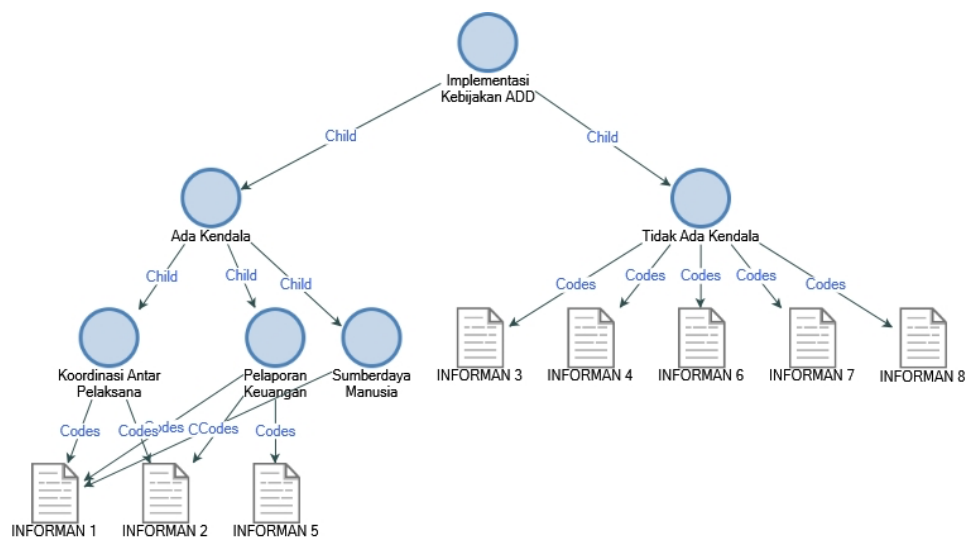
### **3.5 Village Fund Allocation Policy Implementation Constraints**

As with the implementation of the Village Fund Allocation policy in Sesayap Hilir, although from the previous explanation it is known that the implementation of the ADD policy has been running properly and quite effectively, there are still obstacles or obstacles in the policy implementation process. The obstacles based on the results of the interview are related to ineffective coordination between implementers. Communication that is not optimal due to the absence of structured channels results in information not being conveyed properly, triggering misunderstandings and unsynchronization. In addition, the lack of a forum or regular meeting mechanism hinders evaluation, alignment of understanding, and collective problem solving, so that implementation runs without uniform direction.

In addition, there is a lack of public awareness to play an active role in participating in activities. This is caused by several factors, including the community's low understanding of the importance of participation in planning and monitoring and evaluation activities, the lack of socialization from the policy implementers, different priorities, such as family or work responsibilities that reduce time and energy to participate, and a culture of apathy or distrust of activity organizers that has developed in some communities. As a result, communities tend to be passive and leave decisions entirely to the village government, without providing input or conducting oversight. As a result, village fund allocations run the risk of not matching the prioritized needs of local communities.

The next obstacle is activity administration errors or incomplete disbursement submission files, resulting in delays in financial reporting. This is caused by the low quality of human resources. Although most of the policy implementers have a high school and university education, they do not have qualified expertise or skills in the administration of activities and the use of technology or the village financial system application (Siskeudes). This constraint indicates the need for increased training and technical guidance on the use of the Siskeudes application for village officials in order to optimize the effective implementation of village fund allocation policies in the future.

The following are the results of the visualization of interviews from the eight interviewees related to obstacles in the implementation of the village fund allocation policy in the Sesayap Hilir sub-district.



**Figure 5.** Obstacles in the Implementation of ADD Policy

Based on the visualization figure 5 results in Figure 6 above, the majority of informants stated that there were no significant obstacles in the policy implementation process in Sesayap Hilir while there were 3 informants who stated that there were obstacles in the accuracy of financial reporting. For infrastructure, all informants said that the available facilities and infrastructure are quite complete, starting from laptops, printers, and other supporting items. However, village government officials still need to be given training or technical guidance for working on the village financial system application, especially for village treasurers so that they are always updated on the latest technology.

#### 4. CONCLUSIONS

This study analyzes the implementation of the village fund allocation (ADD) policy in Sesayap Hilir Sub-district, Tana Tidung Regency, through four main aspects: communication, resources, disposition, and bureaucratic structure. Each of these aspects plays an important role in determining the success of ADD policy implementation in Sepala Dalung Village and Sesayap Selor Village in Sesayap Hilir Sub-district, with the results showing that each aspect is interrelated and contributes to the effectiveness of the policy implementation.

Effective communication between district policy makers and village implementers ensures that policy information is clearly conveyed. The availability of human resources and facilities supports the success of the policy, while the positive disposition of implementers, supported by experience and understanding of the policy, increases commitment to implementation. A clear bureaucratic structure ensures the division of tasks, although coordination challenges remain. The implications of this research point to the need for additional technical training and improved coordination at the village level. Continuous supervision is also needed to ensure policy compliance. The findings highlight the importance of effective communication, resource support, positive disposition, and efficient

bureaucratic structure in the implementation of ADD policy and its contribution to the welfare of village communities.

In general, the village fund allocation policy in Sesayap Hilir sub-district has been implemented well by policy implementers. Effective communication between policy makers and implementers in the field, sufficient resources, positive disposition/implementers who are committed to the policy and an effective bureaucratic structure all contribute to the successful implementation of the ADD policy in Sesayap Hilir Sub-district. The findings of this study also reveal that the results of interviews and documentation show that Tana Tidung Regent Regulation Number 58 of 2021 is effectively implemented by ADD policy implementers. Starting from the planning, monitoring and evaluation stages carried out by involving the community according to article 2, and the reporting stage according to article 17 of Tana Tidung Regent Regulation Number 58 of 2021.

Although the implementation of the village fund allocation policy has been effective, there are still obstacles in terms of coordination between organizational units, community participation and delays in submitting financial reports. The results of this study indicate that improving coordination between organizational units at the village level needs to be a priority, so that policy implementation can run more effectively and synchronously. The use of information and communication technology in the form of *whatsapp groups* needs to be used to strengthen effective communication between implementers. In addition, there is a need for education and understanding to the community through educational videos, community/local radio, brochures/pamphlets, posters, and banners. The need to improve skills through technical training for policy implementers, especially for those who still lack experience in handling technical and administrative issues in the management and financial reporting of village fund allocations.

To improve the effectiveness of the village fund allocation (ADD) policy in Sesayap Hilir sub-district, training and capacity building of implementers through technical education is recommended, especially in financial management and reporting through the use of the village financial system application. It is also important to strengthen two-way communication between the district government and policy implementers in the villages through *Focus Group Discussions* (FGD) or regular meetings and the use of *WhatsApp Group* communication application technology to strengthen bureaucracy and coordination. Future research is recommended to use qualitative and quantitative approaches for a more comprehensive understanding, as well as involving the community in monitoring ADD. This active participation will encourage policy effectiveness and sustainable community welfare.

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