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Village Fund Allocation in Realizing Good Governance: An Implementation Study of Village Fund Allocation Management in 2024 Based on Malang Regency Regulation Number 2 Of 2020 in Ampeldento Village, Karangploso District, Malang Regency

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Abstract.

This study analyzes the implementation of the Village Fund Allocation (ADD) policy in Ampeldento Village, Karangploso District, Malang Regency, and examines how the implementation aligns with the principles of good governance. The study was motivated by several challenges found in the field, including delays in administrative capacity and uneven participation among community members. Using Edward III's policy implementation model covering communication, resources, disposition, and bureaucratic structure, this research provides a comprehensive assessment of the ADD management process. A qualitative descriptive method was employed, with data collected through in-depth interviews, observation, and documentation involving village officials, community institutions, and local facilitators. The results show that the ADD implementation in Ampeldento Village generally runs effectively, supported by adequate human resources, the use of the Siskeudes financial system, and strong coordination among stakeholders. However, challenges remain in synchronizing reporting timelines and improving administrative consistency among activity units. The implementation also reflects the principles of good governance, particularly transparency, accountability, and community participation, as demonstrated by the 98.34% budget realization rate in 2024. This study contributes to strengthening village-level financial governance and offers recommendations for improving administrative performance and community engagement.

Keywords: village fund allocation, policy implementation, good governance, local government, Edward III Model

1. Introduction

Village autonomy in Indonesia allows local governments to independently manage development and public services. One of the key instruments supporting village governance is the Village Fund Allocation (VFA), which functions as a financial mechanism to strengthen village administration, development programs, and community empowerment. The implementation of ADD is regulated through Malang Regency Number 2 of 2020, which outlines the procedures for planning, implementation, monitoring, and accountability to ensure good governance at the village level. Policy implementation involves coordination between institutional actors and administrative capacity (Sallolo, 2022). Ampeldento Village in Karangploso District, Malang Regency, is among the villages that receive a relatively low ADD allocation, ranking second-lowest in the district at approximately IDR 600 million. This



nominal amount is determined by the size of the village territory and the number of neighborhood units (RT/RW) that receive ADD-funded incentives. Despite limited financial resources, Ampeldento Village has managed to implement programs and administrative activities in accordance with regulatory standards. This condition raises an important question: how can a village with limited budgetary capacity achieve effective governance? However, several challenges remain, including delays in fund disbursement, variations in administrative understanding among implementers, and inconsistencies in accountability reporting. These issues indicate the need for deeper analysis regarding the effectiveness of ADD implementation and its alignment with the principles of good governance, such as transparency, accountability, and participation. Accountability mechanisms play a crucial role in ensuring transparent and responsible management of village funds (Abdulah, 2022). These governance principles are widely discussed in the context of village administration and financial accountability (Kusumawati, 2021). To address this gap, this study examines the implementation of ADD in Ampeldento Village using Edward III's policy implementation framework, comprising communication, resources, disposition, and bureaucratic structure. The theoretical lens provides a comprehensive understanding of implementation dynamics at the village level. The findings of this study are expected to contribute both academically by enriching the literature on local governance and policy implementation and practically, by providing recommendations for improving financial management and administrative coordination in village governance.

2. Method

This study employed a qualitative descriptive approach to obtain an in-depth understanding of the Implementation of the Village Fund Allocation (ADD) policy in Ampeldento Village, Karangploso District, Malang Regency. The research site was selected purposively based on the village's active implementation of ADD programs and the relevance of stakeholders involved in the policy process.

Primary data were collected through in-depth interviews, direct observations, and documentation review. The key informants included the village secretary, the financial affairs officer, members of the Village Consultative Body (BPD), local facilitators (Pendamping Desa), and other actors directly involved in ADD management. Secondary data were obtained from village budget documents, accountability reports, regulatory guidelines, and administrative records related to ADD management.

The data analysis followed the Miles and Huberman model, consisting of three stages: data reduction, data display, and conclusion drawing/verification. This interactive model is widely applied in qualitative research to systematically organize, interpret, and verify complex field data (Sholahuddin, 2008). Data reduction involved selecting and focusing on information relevant to the research objectives. Data were then organized and presented in narrative form to facilitate interpretation. The final stage involved drawing a conclusion and continuously verifying it through cross-checking. To ensure the validity and credibility of the findings, the study applied triangulation of sources and techniques. Source triangulation was conducted by comparing information obtained from different informants, while technique triangulation was performed by validating data collected from interviews, observations, and documentation.



3. Result and Discussion

The implementation of the Village Fund Allocation (ADD) in Ampeldento Village shows generally effective performance, although several technical and administrative challenges remain. Analysis using Edward III's policy implementation model, communication, resources, disposition, and bureaucratic structure, provides a comprehensive perspective on how the ADD policy aligns with the principles of good governance. These findings suggest that fiscal limitation does not automatically hinder governance performance. Instead, the effectiveness of policy implementation appears to depend more on institutional discipline and coordination mechanisms than on the magnitude of financial allocation. This case challenges the common assumption that larger budgets necessarily produce better governance outcomes.

Communication

Communication among village officials occurs through both formal mechanisms, such as village deliberation meetings, coordination forums, and reporting sessions, as well as informal interactions during daily administrative activities. This dual communication pattern ensures that policy directives and technical instructions are understood by all actors involved. However, a hierarchical flow of information still results in differences in the timing of message receipt among activity implementers. Despite this, communication remains clear, consistent, and transparent, reflecting an essential component of effective policy implementation. From Edward III's perspective, clarity and consistency in communication are crucial for reducing implementation ambiguity. The case of Ampeldento Village demonstrates that structured communication forums minimize misinterpretation and strengthen coordination. This finding supports previous studies emphasizing that communication effectiveness significantly influences policy success at the local level (Sallolo, 2022).

Resources

Ampeldento Village possesses adequate human and technical resources to support the implementation of the ADD policy. The financial officer demonstrates strong capability in operating, enabling accurate financial entry, verification, and reporting. Local facilitators (*pendamping desa*) also play an important role in providing technical assistance when administrative constraints arise. Supporting infrastructure such as computers, printers, meeting facilities, and stable internet connectivity is sufficient. However, differences in administrative skills among activity units occasionally lead to variations in document completeness and accuracy. Adequate human and technical resources contribute significantly to the stability of implementation. Although minor variations in administrative capacity exist, overall resource readiness prevents major disruption in program execution. This finding aligns with research highlighting the importance of administrative competence in village fund governance (Febrianti, 2024). Therefore, resource sufficiency appears to compensate for limited fiscal magnitude.

Disposition

Village officials show strong commitment, honesty, and responsibility in executing the ADD program. Their willingness to disclose program information, budgetary performance, and activity outcomes demonstrates accountability and transparency to the community. Nonetheless, inconsistencies in documentation formats and reporting schedules indicate that administrative coordination still requires improvement. These variations do not reflect unwillingness but rather differences in routine practices and technical understanding. Strong



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disposition among village officials reflects institutional integrity and ethical commitment. Governance theory suggests that integrity and accountability are central pillars of public sector performance (Stoker, 2018). The case of Ampeldento Village confirms that commitment and honesty among implementers play a decisive role in sustaining public trust despite administrative imperfections.

Bureaucratic Structure

The bureaucratic structure in Ampeldento Village follows the technical procedures outlined in Malang Regency Regulation Number 2 of 2020. Task division is clearly defined from the activity implementers to the financial officer, village secretary, and the district government. Although the structure functions effectively, synchronization of reporting timelines remains a challenge. Some units submit accountability documents earlier than others, causing delays in financial consolidation. Therefore, it is essential to ensure uniformity and timeliness. A clearly defined bureaucratic structure reduces role ambiguity and enhances procedural compliance. However, minor inconsistencies in reporting timelines indicate the need for stronger synchronization mechanisms. Similar administrative challenges have been observed in other villages implementing ADD programs (Jumarti, 2022).

Supporting Factors

Several factors contribute to the successful implementation of ADD in Ampeldento Village, including adequate human resources capacity, availability of administrative facilities, strong collaboration between village officials, technical guidance from district authorities, and active involvement of community institutions. These elements support efficient planning, implementation, and monitoring of village activities.

Inhibiting Factors

Inhibiting factors include delays in district-level fund disbursement, uneven staff administration, and variations in community participation across RT/RW areas. These constraints occasionally slow down the implementation process and affect timely reporting. However, village officials address these challenges through adaptive measures, such as trust-based cooperation with local suppliers during fund delays. The interaction between supporting and inhibiting factors illustrates the dynamic nature of policy implementation. While structural and human resource readiness facilitate program continuity, external factors, such as delayed disbursements, remain beyond village control. This indicates that governance effectiveness is shaped by both internal capacity and external administrative systems.

Alignment with Good Governance Principles

Overall, the implementation of ADD in Ampeldento Village aligns with the principles of good governance. Transparency is demonstrated through the open publication of budget realization and program information. Accountability is reflected in structured financial management practices using the *Siskeudes* system. Participation is evident through community members' and institutions' involvement in village meetings and decision-making processes. These practices indicate that ADD management has been carried out responsibly and inclusively, although administrative improvements remain necessary to strengthen long-term governance quality. Overall, the findings reinforce the argument that governance quality is not solely determined by financial scale but by institutional commitment, transparency practices, and collaborative mechanisms. The experience of Ampeldento Village contributes to the broader discourse on local governance by demonstrating that smaller fiscal capacity does not



necessarily limit administrative effectiveness when supported by strong coordination and accountability mechanisms.

4. Conclusion

The implementation of the Village Fund Allocation (ADD) policy in Ampeldento Village has generally been carried out effectively and aligns with Malang Regency Regulation Number 2 of 2020. Based on Edward III's policy implementation framework, the four dimensions of communication, resources, disposition, and bureaucratic structure were found to function adequately. Although some administrative and informal coordination issues remain, overall implementation performance remains stable and accountable. The availability of human resources and the use of the *Siskeudes* system support accurate financial reporting, while committed implementers ensure transparency and accountability. However, synchronizing reporting timelines and addressing variations in administrative skills remain areas that require improvement. Overall, the policy has reflected the principles of good governance, transparency, accountability, and participation as demonstrated by the 98.34% realization of the 2024 ADD budget. Strengthening administrative coordination, ensuring timely disbursement of funds, and broadening community participation are essential to improving policy performance in the future.

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