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IMPLEMENTATION OF THE SPECIAL FINANCIAL ASSISTANCE PROGRAMME FOR NEIGHBOURHOOD ASSOCIATIONS (BKKD RT) IN KUTAI KARTANEGARA REGENCY

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ABSTRACT
This study aims to analyse and compare the implementation of the BKKD RT Programme in Loa Pari Village and Manunggal Jaya Village, Tenggarong Seberang Sub-district, based on standard indicators and policy objectives, resources, inter-organisational communication, characteristics of the implementing bodies, socio-economic and political conditions, as well as the attitudes of implementers, and the challenges and obstacles in the implementation of the policy. This study employs a qualitative approach with a comparative design. Data sources consist of primary data obtained through in-depth interviews with the district government, village government, village facilitators, and RT heads in both villages, and secondary data in the form of budget realisation documents for 2022–2025, accountability reports, and other supporting documents. Data collection techniques included interviews, documentation, and field observation. Data analysis employed an interactive model comprising data collection, data condensation, data presentation, and drawing conclusions. The research findings indicate that the implementation of the Programme in both villages has generally proceeded in accordance with policy standards and is supported by a clear bureaucratic structure. However, there are differences in implementation patterns. This study identified two typologies at the village level: the stable-procedural model in Loa Pari Village, characterised by consistent administrative compliance and structured support; and the adaptive-verificative model in Manunggal Jaya Village, characterised by dynamic administrative adjustments and a multi-layered verification process. The obstacles identified include delays in fund disbursement, changes in technical regulations, limitations in RT administrative capacity, and variations in community participation. These findings indicate that institutional capacity and the effectiveness of coordination are determining factors in the success of policy implementation.

INTRODUCTION

In the context of regional autonomy, regional assistance is a key instrument for supporting the implementation of governmental affairs that have been devolved to local governments. The primary legal basis for regional assistance is set out in Law No. 23 of 2014 on Regional Government, which stipulates that the relationship between the central and regional governments is founded on the principle of the widest possible autonomy within the framework of the

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Unitary State of the Republic of Indonesia. This Law stipulates that the implementation of government affairs by local authorities must be supported by adequate financial resources, including through assistance mechanisms from the central government and between local authorities.

As a derivative of this Law, Government Regulation of the Republic of Indonesia No. 12 of 2019 on Regional Financial Management clarifies the governance of regional assistance within the framework of regional finance. This legislation stipulates that regional assistance forms part of transfer expenditure which must be planned, budgeted for, and accounted for in an accountable manner. Assistance may be provided in the form of cash, goods, or services, and must comply with legal provisions as well as the principles of efficiency, effectiveness, and transparency.

At the local level, there are also regulations concerning regional financial management, such as those in Kutai Kartanegara Regency, namely Kutai Kartanegara Regency Regional Regulation No. 16 of 2010 on the Principles of Regional Financial Management, which serves as a technical reference for the implementation of regional assistance. This regional regulation stipulates that regional assistance must be managed based on the principles of orderliness, efficiency, economy, transparency, and accountability. Furthermore, this regulation also governs the mechanisms for budgeting, implementation, and accountability of regional assistance within the structure of the Regional Revenue and Expenditure Budget (APBD), including oversight by the Regional People's Representative Council (DPRD) and the government's internal audit apparatus.

Furthermore, village autonomy in Indonesia is also enshrined in Law No. 6 of 2014 on Villages, which affirms that villages have the authority to regulate and manage the interests of their communities based on customary rights and local authority at the village level. Under Article 1(1), villages are recognised as legal community units possessing defined territorial boundaries, self-government, and the authority to carry out development, governance, empowerment, and community services. This village autonomy is reinforced by Article 18, which states that villages have the authority to establish local policies and manage village finances independently. These provisions provide a legal basis for villages to receive and manage special financial assistance (BKK) from local governments as part of a development strategy based on local needs and community participation.

The existence of the BKKD RT programme in Kutai Kartanegara Regency is clearly regulated by Regent Regulation No. 63 of 2021, which serves as the legal framework for the implementation of financial assistance to villages. This regulation sets out in detail the processes for planning, implementation, management, and accountability of BKKD RT funds, thereby serving as a legally binding instrument for all local government bodies. Compliance with this regulation is vital to ensure transparency and accountability, whilst preventing potential misuse of development funds.

The BKKD RT programme is also part of the local government's commitment within the framework of the Kutai Kartanegara Medium-Term Development Plan (RPJMD), initiated by the Regent to promote village- and RT-based development. This programme is positioned as a strategy to improve community welfare from the grassroots level through the direct allocation of funds to RTs. Consequently, the BKKD RT policy is not merely administrative but also political in nature, as it is directed towards supporting the achievement of regional development targets in line with the vision and mission of the local head.

A number of studies have examined the effectiveness of special financial assistance (BKK) as a fiscal instrument in village development, particularly in terms of infrastructure and community empowerment. Research by Hanapi et al. (2025) in Rapak Lambur Village, Kutai Kartanegara, shows that the implementation of the BKKD/K policy has contributed to an increase in village revenue and physical development. However, community participation in the planning and implementation of programmes remains relatively low, whilst reporting accountability is not yet optimal. This study emphasises the importance of strengthening the capacity of village officials and mechanisms for community involvement in the development programme cycle.

Meanwhile, Khusaini et al., (2023) analysed the impact of sectoral fiscal transfers, specifically the Special Allocation Fund (DAK), on income inequality in rural-urban areas. The results indicate that the DAK has a significant impact on reducing inequality in villages through infrastructure development, although the effect is stronger in urban areas. This research highlights the need for a fiscal transfer design that is more adaptive to the characteristics of rural areas.

Research by Paska et al. (2025) evaluates the impact of village development funds on poverty reduction across 435 districts/cities in Indonesia. The study found that village development funds, including the BKK, were effective in driving development prior to the pandemic, but were not sufficiently responsive in addressing the crisis. The main recommendation of this study is the need to reformulate the design of fiscal transfers to make them more flexible and contextually appropriate to local dynamics and emergency conditions.

In the context of Kutai Kartanegara Regency, the Special Financial Assistance for Neighbourhood Units (BKKD RT) programme is a concrete manifestation of regional autonomy, providing space for neighbourhood units (RTs) and villages to manage local development independently and based on community needs. This programme allocates a budget of Rp 50 million per RT, which is not channelled in the form of cash, but is realised through development activities determined by community deliberation and implemented using a labour-intensive and mutual aid approach (Kutai Kartanegara Regency Government, 2022). This approach reflects fiscal and administrative strengthening at the micro level, which is in line with the principle of fiscal decentralisation as explained by Ningsih et al., (2023).

The implementation of the RT BKKD is also closely linked to local cultural values such as mutual assistance and collective work, which form an important foundation for community-based development. This social capital strengthens residents' solidarity and social responsibility in ensuring the programme's success, as explained by Putnam (2001) in his theory of social capital as a key factor in the success of local development. Through a participatory approach rooted in local culture, the BKKD RT programme in Kukar strengthens social bonds whilst enhancing the effectiveness of development project implementation (Woolcock & Narayan, 2000).

Empirical data indicates that since its launch in 2022, the BKKD RT programme has been utilised to support various physical and socio-economic development activities in villages and RTs, such as road infrastructure development, public facilities, and labour-intensive programmes to empower low-income communities. A concrete example of the programme's implementation is the success of the "Terang Kampungku" project in Kersik Village, which has improved residents' quality of life through the installation of street lighting, enhancing a sense of security whilst stimulating night-time economic activity. The effectiveness of this programme can be seen from indicators of increased community participation and satisfaction (DPMD Kutai Kartanegara, 2024; Kersik Village Government, 2024; Kutai Kartanegara Regency Government, 2022).

The implementation of the BKKD RT programme in Loa Pari Village and Manunggal Jaya Village demonstrates variations in terms of community participation and the effectiveness of implementation. Based on data from the Tenggarong Seberang Sub-district Musrenbang, Loa Pari Village—which is geographically dominated by agricultural land and possesses high agrarian potential—has focused more on the development of agricultural infrastructure and farm access roads to support residents' productivity (Aspirasi Kaltim, 2024). Meanwhile, Manunggal Jaya Village, as the sub-district capital, is a former transmigration village established in 1980 with a heterogeneous population, the majority of whom are farmers, and manages approximately 283 hectares of productive rice fields, earning it the reputation as the rice granary of the Tenggarong Seberang region. This significant agricultural potential makes the agrarian sector the main pillar for enhancing village development (Manunggal Jaya Village Government, 2024). This programme encompasses infrastructure development, the enhancement of the village economy, and community empowerment through various development initiatives focused on sustainability (Hanafi, 2025).

A scientific study on the implementation of the Neighborhood Association-based Special Village Financial Assistance (BKKD RT) program as implemented massively through the Kukar Local Policy Program or similar concepts in other regions analyzes this program as a form of budget deconcentration and micro-scale deliberative democracy. Supporting Factors for Success. Researchers identified the main factors that ensure successful implementation in the field: Regulatory Clarity: The existence of a Regent Regulation (Perbup) and

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Implementation/Technical Instructions (Juklak/Juknis) that limit the types of spending so that they do not overlap with Village Funds (DD) or Village Fund Allocations (ADD). Operational Compensation: The existence of a budget portion for the procurement of operational facilities for RT administrators (such as data collection tools or operational vehicles) has been proven to increase the motivation of front-line cadres.

METHOD

This study is a descriptive qualitative research project, which aims to provide an in-depth understanding of the implementation of the Special Financial Assistance for Villages (BKKD) programme in the villages of Loa Pari and Manunggal Jaya, Tenggarong Seberang Sub-district. This study seeks to understand first-hand the programme implementation process, forms of community participation, decision-making mechanisms, and the challenges faced in the field, with an emphasis on meaning, process, and social context (Yin, 2018).

This research was conducted in Loa Pari Village and Manunggal Jaya Village, located within the administrative area of Tenggarong Seberang Sub-district, Kutai Kartanegara Regency, East Kalimantan Province. These two villages were selected purposively on the grounds that both are recipients of the Special Financial Assistance for Villages (BKKD) programme, allocated through a scheme of Rp 50 million per Neighbourhood Unit (RT), as stipulated in the policy of the Kutai Kartanegara Regency Government since 2022.

The key informant in this study was the Head of the Community and Village Empowerment Office (DPMD) of Kutai Kartanegara Regency. This key informant was selected because of his strategic role in the planning, implementation, and supervision of the BKKD RT program. Therefore, he was able to provide relevant information regarding policies, mechanisms, and program achievements at the regency, sub-district, and village levels.

The research informants included the Head of Tenggarong Seberang District, the Head of Loa Pari Village, the Head of Manunggal Jaya Village, the Ideal Warrior/Mentor of Loa Pari and Manunggal Jaya Villages, the Head of the Neighborhood Association (RT), and the community members of Loa Pari and Manunggal Jaya Villages. These informants were selected because they are directly involved in and experience the impact of the BKKD RT program implementation. Through their perspectives and experiences, researchers were able to gain in-depth information regarding the level of community participation, perceived forms of transparency and accountability, and obstacles encountered in program implementation at the village level.

The data analysis technique in this study utilised an interactive qualitative data analysis approach as outlined by Miles et al. (2014). This model was chosen because it provides a dynamic analytical process and enables the researcher to understand the phenomenon comprehensively whilst continuously reflecting throughout the research process. The data analysis process was conducted cyclically through four main stages, namely: Data Collection, Data Condensation, Data Presentation, and Drawing Conclusions and Verification.

RESULTS AND DISCUSSION

Implementation of the BKKD RT programme in Kutai Kartanegara Regency

A comparative analysis of the implementation of the BKKD RT programme in Kutai Kartanegara Regency was conducted at two research sites: Loa Pari Village and Manunggal Jaya Village in Tenggarong Seberang Sub-district. The analysis was structured using the policy implementation theoretical framework proposed by Van Meter and Van Horn (1975), which emphasises six key variables for successful implementation: policy standards and objectives, resources, characteristics of the implementing organisation, inter-organisational communication, the disposition or attitude of implementers, and social, economic and political conditions.

A comparative approach between Loa Pari Village and Manunggal Jaya Village provides a more comprehensive picture of the dynamics of the implementation of the BKKD RT Programme in Kutai Kartanegara Regency. This comparison is expected to reveal the determining factors that support or hinder programme implementation, whilst also serving as a basis for further analysis of policy effectiveness at the village level.

1. Policy Standards and Objectives

Policy standards and objectives serve as fundamental elements in assessing the consistency of the

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implementation of the BKKD RT Programme in Loa Pari Village and Manunggal Jaya Village. The clarity of standards determines the uniformity of procedures, whilst the precision of objectives influences the direction of fund utilisation at the RT level. In a comparative context, these indicators are crucial for assessing the extent to which both villages understand, interpret, and operationalise the normative provisions established by the local government. The implementation standards for the BKKD RT Programme are underpinned by clear regulatory foundations, reinforced by Kutai Kartanegara Regent Regulation No. 36 of 2023 concerning the Second Amendment to Regent Regulation No. 63 of 2021 on Special Financial Assistance to Villages, enacted in Tenggarong on 3 October 2023. Article 10 stipulates that financial assistance is directed towards rural area development, the development of community institutions, and support for regional development priorities. This provision confirms that policy standards have indeed been formulated in a normative and targeted manner.

Unlike Loa Pari Village, which emphasises administrative compliance, Manunggal Jaya Village understands standards as an operational framework that still needs to be adapted to the social conditions of the community. Mr Dirjam, the Head of Manunggal Jaya Village, explained that regulations serve as the primary reference.

Data on the actual utilisation of the RT BKKD budget in both villages shows that funds were used for activities directly related to the needs of the RT community, such as infrastructure development and social community activities. Although there were some administrative delays, the budget absorption rate remained relatively consistent each year. Observations indicate that the outputs of these activities are physically visible within the RT communities, demonstrating that the programme is not only implemented administratively but also has a tangible, substantive impact on the community.

2. Resources

Resource indicators were used to assess the readiness of factors supporting the implementation of the BKKD RT Programme in Loa Pari Village and Manunggal Jaya Village. Resources in this study encompassed financial aspects, human resource capacity, the availability of facilities and infrastructure, and the effectiveness of programme support. The research was conducted comparatively to examine how the adequacy and quality of resources influence programme implementation in both villages, as well as the extent to which support from the district and village governments is able to address existing limitations at the RT level.

Thus, an analysis of resource challenges reveals that the successful implementation of village policies is not sufficiently supported by the availability of budgets or formal bureaucratic structures. In line with Van Meter and Van Horn (1975) and Simon (1997), individual and organisational capacity are determining factors for operational effectiveness. Supported by the findings of previous research, sustainable capacity building, digital literacy training, and the simplification of administrative procedures are strategic steps to ensure that the implementation of village policies proceeds in a more adaptive, accountable, and sustainable manner.

3. Inter-organisational Communication

Inter-organisational communication indicators were used to analyse patterns of coordination, clarity of information, consistency of messages, and participatory mechanisms in the implementation of the BKKD RT Programme in Loa Pari Village and Manunggal Jaya Village. Communication is a key variable in ensuring that policies formulated at the district level can be understood and implemented uniformly down to the RT level. The analysis was conducted comparatively to assess the effectiveness of both formal and informal communication channels, as well as how these processes influence consistency and participation in programme implementation.

Based on findings regarding inter-organisational communication indicators, both villages demonstrated communication patterns that functioned relatively effectively and in a hierarchical manner. Loa Pari Village tended to combine formal structures with flexibility and a dialogic approach, whilst Manunggal Jaya Village placed greater emphasis on formality and written documentation to maintain consistency. Although their approaches differ, both demonstrate strong alignment between the district, village, and RT levels. Structured and participatory communication has proven to be a key factor in maintaining the stability, consistency, and relevance of the implementation of the

BKKD RT Programme at the local level.

4. Characteristics of the Implementing Body

Indicators of implementing body characteristics were analysed to examine the organisational structure, division of authority, the strategic role of field implementers, and the work values upheld in the implementation of the BKKD RT Programme in Loa Pari Village and Manunggal Jaya Village. The characteristics of the implementing organisation determine how policies are implemented operationally, including the extent to which the structure, authority and work culture support the programme's effectiveness and accountability.

Based on the research into the characteristics of the implementing bodies, both villages have a clear organisational structure and a relatively systematic division of authority. Loa Pari Village tends to emphasise flexibility and the strengthening of RT capacity through intensive coaching, whilst Manunggal Jaya Village places greater emphasis on a formal approach with a dedicated secretariat and a proportional distribution of authority. In general, the success of implementation is heavily influenced by the strategic role of the RT Chairperson as the primary implementer, as well as the internalisation of the values of integrity, transparency, and participation. Thus, the characteristics of the implementing bodies in both villages indicate a sufficiently strong institutional foundation, although challenges remain regarding administrative capacity and the equitable distribution of community participation.

5. Social, Economic and Political Conditions

Indicators of social, economic and political conditions were analysed to assess the extent to which the external environment influences the implementation of the RT BKKD Programme in Loa Pari Village and Manunggal Jaya Village. Social factors relate to community cohesion and a participatory culture; economic factors influence programme priorities; whilst political stability determines the smooth implementation of policies. The analysis was conducted comparatively to identify similarities and differences in the contexts of the two villages.

Based on the social, economic and political condition indicators, both villages showed similarities in terms of conducive political stability and relatively positive social support for the BKKD RT Programme. However, there were differences in social characteristics and economic structure. Loa Pari Village has more homogeneous social cohesion with an emphasis on labour-intensive activities and basic infrastructure, whilst Manunggal Jaya Village faces more complex social heterogeneity and a relatively developed economy, resulting in more varied programme priorities. Nevertheless, in both villages, community participation and political stability are key elements that strengthen the effectiveness of programme implementation at the local level.

6. Attitudinal Trends Among Implementers

Indicators of attitudinal trends among implementers were analysed to assess the level of commitment, motivation, compliance with regulations, and sense of responsibility among village officials and RT heads in implementing the BKKD RT Programme. The attitudes of implementers are a key variable as they determine the extent to which policies are not only carried out administratively but also internalised as a moral responsibility towards the community. The following analysis systematically compares Loa Pari Village and Manunggal Jaya Village using a consistent reporting format, as with the previous indicators.

These trends in implementers' attitudes are further reinforced by evidence from accountability reports (LPJ) compiled and submitted by the Working Groups in both villages. The documented LPJ documents show that implementers did not merely carry out a symbolic handover, but also fulfilled administrative requirements, such as details of budget utilisation, descriptions of activities, and supporting documentation. The existence of these documents reflects administrative awareness and a commitment to the principles of accountability in programme implementation. Furthermore, consistency in the preparation and submission of the LPJ indicates that the implementers have understood the formal obligations that must be fulfilled in accordance with applicable regulations. Thus, the LPJ documentation serves not only as an administrative record but also as an empirical indicator reinforcing

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a culture of compliance, responsibility, and a focus on administrative orderliness in programme implementation at the RT level.

CONCLUSION

Based on standard indicators and policy objectives, it is evident that both villages have a clear definition of objectives in accordance with Kutai Kartanegara Regent Regulation No. 36 of 2023 concerning the Second Amendment to Regent Regulation No. 63 of 2021 on Special Financial Assistance to Villages, and that programme implementation standards comply with Circular Letter No. B-551/DPMD/V. 1/010/3/2022. Furthermore, Loa Pari Village demonstrates a strong alignment between deliberative planning and programme implementation, reflecting a stable-procedural model consistent with the policy design. Manunggal Jaya Village, despite facing administrative adjustments, maintains an orientation towards regulations and technical guidelines, thus reflecting an adaptive-verificative model.

In terms of resources, the budget allocation in both villages has met the requirements as the budget amount is in line with Kutai Kartanegara Regent Regulation No. 36 of 2023 concerning the Second Amendment to Regent Regulation No. 63 of 2021 on Special Financial Assistance to Villages amounting to Rp. 50,000,000 per RT, however, the administrative and technical capacity of the implementing bodies remains uneven. Loa Pari Village demonstrates a need for support to maintain the stability of implementation, whilst Manunggal Jaya Village emphasises capacity building in system-based reporting.

Based on indicators of inter-organisational communication, this has taken place in both villages through formal mechanisms, yet its effectiveness is still influenced by differences in technical interpretation. Loa Pari Village tends to maintain a stable and coordinated communication pattern, whilst Manunggal Jaya Village emphasises a process of continuous clarification and adjustment. In conclusion, communication is not merely a matter of information transmission, but also a process of aligning the meaning of policies.

Regarding the indicators of implementing body characteristics, the bureaucratic structures in both villages have operated in accordance with formal mechanisms, featuring clear division of tasks and a tiered reporting system. Loa Pari Village exemplifies a stable, procedural pattern with maintained administrative consistency, whereas Manunggal Jaya Village emphasises document verification prior to disbursement as a form of adaptive control.

Judging by social, economic and political indicators, the social environment in both villages is relatively conducive and shows no resistance to the programme. Social conditions that support community participation are a positive factor in the implementation of activities. However, differences in participation levels between regions and the socio-economic backgrounds of the communities influence the intensity of residents' involvement in BKKD RT activities. Consequently, external factors also contribute to variations in the quality of implementation.

Based on indicators of implementers' attitudinal tendencies, both villages demonstrate a positive commitment to programme implementation. Loa Pari Village stands out for its consistent procedural compliance, whilst Manunggal Jaya Village displays adaptive motivation in addressing administrative constraints. This conclusion confirms that the disposition of implementers constitutes an important institutional asset in maintaining policy sustainability. A supportive attitude enables the policy to remain effective despite facing technical limitations.

Thus, this study identifies two implementation typologies: the stable-procedural model (implementing consistently and in accordance with procedures) and the adaptive-verificative model (implementation that not only follows the initial plan but is also continuously tested and adjusted to remain relevant and effective), both of which are capable of producing policy effectiveness through different configurations of variables..

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