Open Access



Journal of Scientific Insights
E-ISSN: 3062-8571
DOI: https://doi.org/10.69930/jsi.v3i6.987
Research Article

ScienceTech. Group

Vol. 3 (6), 2026
Page: 813-824

# Participatory in Form, Top-Down in Substance? Implementing the Kelurahan Development Fund in Gorontalo City, Indonesia

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***Abstract.*** *Indonesian urban villages* (kelurahan) *receive a Kelurahan Development Fund* (Dana Pengembangan Kelurahan, *DPK) intended to finance small-scale infrastructure selected through participatory planning forums (Musrenbang). This study examines how the fund was implemented in four kelurahan of Kota Timur District, Gorontalo City, and whether the activities it financed reflected the proposals residents submitted. A qualitative descriptive design was used. Data were drawn from semi-structured interviews with 13 informants (the sub-district head, four lurah, four heads of community empowerment boards, and four beneficiary residents), field observation, and Musrenbang and realization records for 2023–2025. The analysis followed the interactive model of Miles, Huberman, and Saldaña and was framed by Edwards III's four implementation variables. Informants consistently described planning as participatory and responsive. The records, however, show that realized activities often differed from proposals in type and volume, that only Rp20 million of Rp2.4 billion (0.8%) went to community empowerment, and that in 2025 all four kelurahan spent their entire allocation on the same two items, electric waste-collection motorcycles and drain cleaning, although every proposal that year concerned physical infrastructure. Implementation was constrained by a fixed budget, limited apparatus capacity, coordination that weakened when field conditions changed, and participation that seldom went beyond submitting proposals. The findings suggest that DPK planning is participatory in procedure, while allocation outcomes, most clearly the uniform 2025 spending, point to decisions taken above the kelurahan level; the data do not identify which authority made them. We recommend explaining to residents why proposals are deferred or replaced, tracking proposals across budget cycles, and extending evaluation to the use and maintenance of the assets built. Transparent and inclusive kelurahan planning of this kind is relevant to SDG 11 (Sustainable Cities and Communities) and SDG 16 (Peace, Justice and Strong Institutions).*

***Keywords:*** *Kelurahan Development Fund; Policy Implementation; Participatory Planning; Musrenbang; Urban Village*

## 1. Introduction

Two decades of decentralization have shifted a substantial share of public resources and responsibilities from the central government to Indonesia's regions (Talitha et al., 2020). At the lowest tier, the 2014 Village Law gave rural villages (*desa*) large annual transfers together with the expectation that villagers would decide, through deliberative forums, how the money should be spent (Antlöv et al., 2016). Urban villages (*kelurahan*) occupy a different position. They are administrative units of the sub-district (*kecamatan*) rather than self-governing communities, yet they now receive a comparable instrument. Minister of Home Affairs Regulation No. 130 of 2018 allows regencies and cities to fund infrastructure and



Received: 8 October 2026/ Accepted: 14 November 2026 / Available online: 17 November 2026

community empowerment in kelurahan, to be carried out through self-management by community groups under the guidance of the lurah (Kementerian Dalam Negeri, 2018).

Gorontalo City implements this policy through the Kelurahan Development Fund (*Dana Pengembangan Kelurahan*, DPK), regulated by Mayor Regulation No. 2 of 2020 as amended by Mayor Regulation No. 39 of 2021 (Pemerintah Kota Gorontalo, 2021). The regulation requires DPK planning to follow priorities, the real needs of residents and equity between areas. Activities are proposed in the kelurahan development planning forum (*Musyawarah Perencanaan Pembangunan*, Musrenbang), verified by the sub-district, budgeted in the sub-district's budget implementation document and carried out by the kelurahan with community institutions. In Kota Timur District, each of the six kelurahan receives Rp200 million a year. The design therefore promises a direct line from residents' proposals to the facilities that get built.

Whether that line holds is an empirical question. Participation is a contested concept: the same label covers arrangements that range from information and consultation to genuine delegation of power (Arnstein, 1969; Fung, 2006), and different actors attach different meanings to it (Cornwall, 2008). Studies of Indonesian planning forums illustrate the distance between form and effect. In Surakarta, Grillos (2017) traced participatory infrastructure spending through three decision stages and found that poorer neighborhoods were disadvantaged mainly at the proposal stage. In South Tangerang, residents described Musrenbang as a formality because the authority to decide remained with the government (Fakhira & Salam, 2023). In Malang, a technocratic planning approach limited what women's thematic Musrenbang could achieve (Prastiwi & Yunas, 2025). For the rural Village Fund, Sidik and Habibi (2024) showed that transparency and participation procedures coexisted with control of resources by the village ruling class.

Research on kelurahan funds has taken a different route. Most studies apply Edwards III's (1980) model of communication, resources, disposition and bureaucratic structure, and most conclude that implementation is reasonably good but constrained by limited human resources and budgets (Ristin & Nasution, 2026; Tirtanadi & Teddy Prianthara, 2021). Others report successful implementation in Bitung until funds were reallocated to the COVID-19 response (Karundeng et al., 2022), good kelurahan performance in South Minahasa (Pattylima et al., 2023) and practices consistent with community-driven development in Tulungagung (Mashuri et al., 2020). These studies rely largely on the accounts of officials and community leaders. Few compare what residents proposed with what was eventually financed, even though the implementation literature has long warned that policies can be carried out formally while their intended outcomes drift away (Hudson et al., 2019; Matland, 1995).

This article addresses that gap. It examines how the DPK was implemented in four kelurahan of Kota Timur District across planning, execution, supervision and evaluation, and what constrained it. Interview accounts are read through Edwards III's variables and then set against Musrenbang and realization records for 2023–2025. The comparison shows that a planning process described by all informant groups as participatory and responsive produced spending that often departed from residents' proposals and, in 2025, converged on identical items in every kelurahan. We argue that DPK implementation is participatory in procedure, but that its allocation outcomes were shaped in part by decisions taken outside the kelurahan Musrenbang, and that evaluations relying on actors' accounts alone are likely to miss this distinction. The records show the outcome of those decisions; they do not show who made them, and we keep the two claims separate throughout.

The question also bears on the Sustainable Development Goals. SDG 11 calls for participatory and integrated settlement planning (target 11.3), and SDG 16 calls for responsive, inclusive, participatory and representative decision-making at all levels (target 16.7). Kelurahan funds are one of the places where these commitments meet everyday urban governance in Indonesia. This study does not measure progress toward either goal; it shows where the link between residents' proposals and actual spending, on which such progress depends, can weaken.

## 2. Methods

### 2.1. Research design and setting

The study used a qualitative descriptive design, which suits implementation research because implementation involves many actors and depends on local context (Creswell & Creswell, 2018). Fieldwork took place in Kota Timur District, Gorontalo City, between July and September 2026. Four of the district's six kelurahan were selected: Moodu, Heledulaa Selatan, Heledulaa Utara and Ipilo. They were chosen because they had high levels of development and empowerment activity, differed in geography, population and participation, and offered access to records and to the people directly involved in managing the fund. The other two kelurahan, Padebuolo and Tamalate, receive the same Rp200 million allocation but were not studied. Because the selection favored kelurahan with active programs and accessible records, it is more likely to show the DPK working as intended than to over-represent weak implementation. Each kelurahan office was staffed by six to nine civil servants and contract employees (PNS and PPPK), most of whom held a bachelor's degree or a senior high school certificate.

### 2.2. Informants and data collection

Thirteen informants were selected purposively: the head of Kota Timur District (coded C1), the four lurah (L1–L4), the heads of the four kelurahan community empowerment boards (*Lembaga Pemberdayaan Masyarakat*, LPM; LPM1–LPM4) and one resident from each kelurahan who had benefited from a DPK-funded facility (R1–R4). Codes 1 to 4 refer to Moodu, Heledulaa Selatan, Heledulaa Utara and Ipilo, respectively. Semi-structured interviews were conducted between 2 and 9 September 2026 using a guide that covered the four implementation stages and the four presumed constraints, with two questions on each. The resident informants were beneficiaries of completed DPK facilities: paving-block roads in Moodu and Ipilo, a rabat beton road in Heledulaa Selatan and household latrines in Heledulaa Utara. Selecting residents through completed facilities meant that no resident whose proposal had been deferred or rejected was interviewed. Resident accounts are therefore likely to lean toward satisfaction, and they cannot speak for residents whose proposals went unfunded; claims about unfunded proposals in this article rest on the records, not on resident testimony. Interviews were held in Indonesian; the quotations in this article were translated by the authors.

Three further sources complemented the interviews. First, the lists of Musrenbang proposals and the reports of realized DPK activities for 2023–2025 were obtained from the four kelurahan offices. Second, the research sites were observed directly, including DPK-funded facilities and the settings in which the fund was managed, so that what informants described could be compared with conditions in the field. Third, the national and municipal regulations governing the fund were reviewed.

### 2.3. Data analysis and trustworthiness

Interview data were analyzed with the interactive model of data condensation, data display and conclusion drawing (Miles et al., 2020). Coding was first deductive, organized by implementation stage and by Edwards III's variables, and then inductive, to capture constraints and explanations raised by informants. The records were tabulated separately: each realized activity was assigned to one of five categories (roads, drainage, sanitation, waste management and community empowerment) and compared with the type and volume of the proposals for the same kelurahan and year. In each kelurahan's records, the proposals and the realized activities for a year are listed in parallel columns, but no entry states which proposal a realization was meant to fulfil. Table 2 therefore pairs entries only as they appear in the same row of the same kelurahan's record for the same year. Such a pairing shows what was proposed and what was built in that year; it does not establish that one replaced the other. For this reason, conclusions about divergence are drawn from aggregate patterns (Table 1) and from proposals that recurred without being realized, not from individual pairs. Trustworthiness was supported by source triangulation (officials, LPM heads and residents), technique triangulation (interviews, documents and observation), prolonged engagement and peer debriefing. Prolonged engagement meant that the researcher remained involved in the field throughout the fieldwork period rather than relying on a single visit, so that information from informants could be checked over time. Peer debriefing involved discussing interim and final results with academic peers in order to keep the analysis open and to test emerging interpretations. Together with triangulation, which set interview data against observation and against the kelurahan records, these procedures were used to check whether interpretations drawn from the interviews were consistent with the documentary evidence.

### 2.4. Ethical considerations

All informants were told the purpose of the study and gave informed consent before being interviewed. Their identities are protected by the codes described above, and the data were used for academic purposes only. Fieldwork was carried out on the basis of a research recommendation request from the Institute for Research and Community Service (LPPM), Universitas Bina Taruna Gorontalo, to the Mayor of Gorontalo (letter No. 041/LPPM/PS-UNBITA/LLDIKTI.XVI/VII-2026, dated 30 July 2026).

## 3. Results and Discussion

### 3.1. What residents proposed and what was built

Table 1 summarizes the Musrenbang proposals and realized DPK spending in the four kelurahan over three years. Of the 51 proposals recorded, 45 concerned physical infrastructure and six concerned community empowerment, such as job training and capital for micro-businesses. Realized spending of about Rp2.4 billion was divided between roads (33.2%), drainage (27.5%), sanitation (5.1%), electric waste motorcycles and drain cleaning (33.3%) and community empowerment (0.8%). The single empowerment activity, a bouquet-arranging course in Ipilo in 2024, did not correspond to any empowerment proposal; the six empowerment proposals themselves were not realized. The 0.8% figure describes an observed spending pattern. The regulations governing the fund name both infrastructure and community empowerment as purposes of the DPK; this study did not examine whether they prescribe a particular share for each, so the figure is not presented as evidence of non-

compliance. Our reading that empowerment was under-served rests on a narrower basis: six empowerment proposals were submitted and none was realized.

**Table 1.** Musrenbang proposals and realized DPK spending in four kelurahan of Kota Timur District, 2023–2025

| Item | 2023 | 2024 | 2025 | Total | % |
|---|---|---|---|---|---|
| **Musrenbang proposals (number)** | 17 | 21 | 13 | 51 | - |
| • of which physical infrastructure | 14 | 18 | 13 | 45 | - |
| • of which community empowerment | 3 | 3 | 0 | 6 | - |
| **Realized spending (Rp million)** | | | | | |
| • Roads, paving block, rabat beton | 459.36 | 337.81 | 0.00 | 797.17 | 33.2 |
| • Drainage construction and repair | 242.15 | 418.19 | 0.00 | 660.34 | 27.5 |
| • Household latrines (sanitation) | 98.50 | 24.00 | 0.00 | 122.50 | 5.1 |
| • Electric waste motorcycles and drain cleaning | 0.00 | 0.00 | 800.00 | 800.00 | 33.3 |
| • Community empowerment (training) | 0.00 | 20.00 | 0.00 | 20.00 | 0.8 |
| **Total realized** | 800.01* | 800.00 | 800.00 | 2,400.01 | 100.0 |

Source: Musrenbang and realization records of the Moodu, Heledulaa Selatan, Heledulaa Utara and Ipilo kelurahan offices, processed by the authors. Note: Proposals are counts of proposal entries in the records. Spending is in millions of rupiah; percentages are shares of total realized spending (Rp2,400.01 million) and do not sum exactly to 100 because of rounding. *The 2023 total exceeds Rp800 million by Rp10,000 because the records of individual kelurahan do not total exactly Rp200 million (Ipilo's 2023 records total Rp200,005,000).

In 2023 and 2024, the realized activities were broadly within the infrastructure domain that residents had asked for, but they frequently differed in type, location or scale (Table 2). In Heledulaa Utara, a 185-meter road reconstruction proposal is recorded in the same row as a drainage project on Jl. Gelatik, and a proposal for 180 meters of kelurahan infrastructure in the same row as household latrines. In Heledulaa Selatan, a 200-meter road reconstruction was proposed, while the road works realized that year were two rabat beton sections of 45 and 18 meters. These pairings describe what the records list together; they are not confirmed substitutions. Some proposals recurred without being realized in the form requested; Heledulaa Selatan, for instance, proposed drainage with culvert slabs in 2023, 2024 and 2025, and street lighting in both 2024 and 2025.

**Table 2.** Selected Musrenbang proposals and realized activities recorded in the same row of the kelurahan records

| Kelurahan, year | Musrenbang proposal (volume) | Realized activity (volume; Rp) |
|---|---|---|
| Moodu, 2023 | Wastewater drainage (23 m) | Rabat beton road, Jl. Taman Bunga (119.3 m; 64,579,000) |
| Heledulaa Utara, 2023 | Road reconstruction (185 m) | Drainage, Jl. Gelatik (64,260,500) |
| Heledulaa Utara, 2023 | Kelurahan infrastructure (180 m) | Household latrines (50,000,000) |

| Kelurahan, year | Musrenbang proposal (volume) | Realized activity (volume; Rp) |
|---|---|---|
| Heledulaa Selatan, 2023 | Road reconstruction (200 m) | Rabat beton roads, RW 01 and RW 03 (45 m and 18 m; 48,000,000) |
| Ipilo, 2023 | Drainage and culvert slab (50 m) | Paving-block road (119,846,100) |
| Ipilo, 2024 | Settlement infrastructure (200 m) | Bouquet-arranging training (20,000,000) |
| Moodu, 2024 | Latrines; new street lighting; micro-business capital | Not realized; spending went to two drainage works (200,000,000) |
| All four, 2025 | 13 infrastructure proposals (roads, drainage, culverts, latrines, lighting) | Electric waste motorcycles (137,000,000) and drain cleaning and waste haulage (63,000,000) in each kelurahan |

Source: Kelurahan records, 2023–2025, processed by the authors. Note: Amounts are in rupiah. Each pair reproduces entries listed in the same row of a kelurahan's record for the same year; the records do not state that a realization replaced the proposal shown beside it.

The 2025 records depart from this pattern altogether. All 13 proposals that year concerned physical infrastructure: settlement roads, drainage, culverts, latrines and street lighting. Yet each of the four kelurahan spent its entire allocation on the same two items with identical amounts: one package of electric waste-collection motorcycles (Rp137 million) and one activity of drain cleaning and waste haulage (Rp63 million). This is what the records establish: in 2025, four kelurahan with different proposals recorded the same two items at the same amounts, and none of those items had been proposed. The records do not state the basis for this allocation, and the interviews, which were not designed to probe it, did not address it. Any account of how the decision was made is therefore an inference, not a finding. Identical items and amounts are difficult to reconcile with four independent needs-based prioritization processes, which makes coordination above the kelurahan level the most plausible explanation. The data do not, however, identify the authority responsible, its reasons, or whether the kelurahan agreed to the choice, and we do not attribute the decision to any particular actor. Waste-collection vehicles and drain cleaning are not in themselves unusual uses of a fund intended to improve local facilities and services; what departs from the planning design is that they absorbed the entire allocation in a year in which no kelurahan had proposed them.

### 3.2. Planning: participation that ends at the proposal

Informants described a consistent planning sequence. Residents raise needs with RT and RW heads or in neighborhood meetings; LPM heads and community figures help compile them; the kelurahan inspects the condition of existing facilities; proposals are discussed in the Musrenbang; priorities are set according to urgency, the number of beneficiaries, the condition of facilities and the available budget; and the plan is coordinated with the sub-district, which checks that it conforms to the rules. All informant groups agreed that the needs exceeded the Rp200 million ceiling, so that some proposals had to wait. As the lurah of Moodu put it:

*"Not every proposal can be carried out straight away, because it has to fit the available DPK ceiling and the rules on how the fund may be used. … Some proposals have to be postponed and prioritized again in the next planning round." (L1, interview, 9 September 2026)*

Residents confirmed that they could voice needs and that urgent, widely shared needs were attended to. The beneficiary of a rabat beton road in Heledulaa Selatan said:
*"Even though not all of the community's proposals can be realized right away, at least the needs considered urgent and affecting many residents have received attention in development planning." (R2, interview, 3 September 2026)*

The same informants also identified the limits of their involvement. Residents took part mainly by passing proposals to RT and RW heads. Several noted that neighbours seldom attended meetings because of work or because they did not see why their presence mattered, and that many left the task of voicing aspirations to RT heads and community figures. Residents' accounts centred on submitting proposals; few described any role in ranking them or in deciding which would be deferred. In Arnstein's (1969) terms, this is consultation rather than shared decision-making. It matches the South Tangerang finding that residents' influence stops at the proposal stage (Fakhira & Salam, 2023) and Grillos's (2017) observation that who proposes, and how, shapes what is eventually funded.

Viewed through Edwards III's (1980) communication variable, information in the planning stage flowed upward more effectively than downward. Needs reached the kelurahan through several channels, but the reasons why a proposal was postponed, reduced or replaced were not communicated to residents in a systematic way. Informants assumed that deferred proposals would be reconsidered in the next cycle; the recurrence of the same unrealized proposals across years suggests that this reconsideration did not necessarily lead to funding.

### 3.3. Execution through the lens of Edwards III

Table 3 condenses how the three informant groups described execution along Edwards III's four variables. The accounts converge on most points and diverge mainly in how much influence residents attributed to themselves.

**Table 3.** Matrix of findings on DPK execution by Edwards III variable and informant group

| Variable | Sub-district head and lurah (C1, L1–L4) | LPM heads (LPM1–LPM4) | Residents (R1–R4) |
|---|---|---|---|
| Communication | Needs gathered through RT/RW, neighborhood meetings and Musrenbang; plans coordinated with the sub-district | LPM relays residents' needs to the kelurahan; issues are renegotiated when field conditions change | Proposals submitted mainly through RT/RW; information reaches mostly those who attend meetings |
| Resources | Rp200 million ceiling is small relative to needs; works are phased or deferred; administration and reporting are demanding | Budget decides which proposals proceed | Accept budget limits; other facilities are still waiting |

| Variable | Sub-district head and lurah (C1, L1–L4) | LPM heads (LPM1–LPM4) | Residents (R1–R4) |
|---|---|---|---|
| Disposition | Commitment to prioritize by urgency, number of beneficiaries and asset condition | Pushes for items that serve many households | Feel that urgent needs are heard; some neighbours rarely take part |
| Bureaucratic structure | Sub-district guides, verifies and monitors; kelurahan identifies needs, plans and executes | Partner and implementer; monitors work on site | Beneficiaries; limited role in setting priorities or overseeing works |

Source: Interview data, processed by the authors.

*Communication.* Plans were communicated through meetings, RT and RW heads and the LPM. During execution, however, information on progress, on changes made in the field and on how problems were resolved did not always reach all parties promptly. Residents who did not attend forums received little information, and the kelurahan made limited use of notice boards, social media or community messaging groups. Edwards III treats clear and consistent communication as a precondition for implementation; here, communication was adequate for launching activities but weak for keeping residents informed once plans changed.

*Resources.* The fixed allocation was the constraint most often mentioned. Because the ceiling is the same for every kelurahan, needs that exceed it can only be phased over several years. Apparatus capacity was a second resource constraint. Offices of six to nine staff had to handle planning, financial administration, execution, documentation and reporting, and informants acknowledged gaps in experience in several of these tasks. Similar resource constraints dominate other Edwards III studies of kelurahan funds and of local government programs more broadly (Habsana et al., 2026; Ristin & Nasution, 2026; Tirtanadi & Teddy Prianthara, 2021).

*Disposition.* The sub-district head, the lurah and the LPM heads expressed a clear commitment to needs-based priorities, and residents generally regarded them as responsive. Commitment alone, however, did not make prioritization transparent. Criteria such as urgency and number of beneficiaries were cited by every lurah, yet residents could not say how they had been applied to particular proposals.

*Bureaucratic structure.* Roles were clearly divided. The sub-district provided guidance, verification and monitoring; the kelurahan identified needs, planned and executed; the LPM acted as partner and on-site implementer; and residents were beneficiaries. The division of labor worked well for routine activities but less well when field conditions changed. The lurah of Ipilo explained why plans were adjusted after approval:

*"Some needs are urgent and emerge after the plan has been made. So we have to readjust priorities and build in stages." (L4, interview, 8 September 2026)*

This explanation accounts for some of the type and volume differences in Table 2, since a damaged drain or a newly impassable road can reasonably displace an earlier proposal. It is less able to account for the uniform 2025 spending: identical items and amounts in four kelurahan are unlikely to reflect four separate urgent needs, and no informant described them as a local adjustment.

### 3.4. Supervision and evaluation

Supervision involved the sub-district, the kelurahan, relevant city agencies, the LPM and, in principle, residents. Officials and LPM heads described checking whether works matched the plan, monitoring progress and the use of funds, and resolving problems through coordination. Resident oversight, by contrast, was weak and uneven; residents were seldom involved in monitoring, and information on budgets and progress did not reach them regularly. Evaluation compared plans with realization and confirmed whether works were completed. It paid much less attention to whether the facilities were used, maintained and still functioning. This matters because ownership and maintenance largely determine whether small infrastructure keeps delivering benefits; a recent study of rural infrastructure in Gorontalo found that greater community involvement was associated with stronger ownership and better long-term performance (Lihawa et al., 2026).

### 3.5. Constraints on implementation

Four constraints emerged from the data, and they reinforce one another. The first and most frequently cited is the fixed budget, which turns participation into a queue: residents propose, and most proposals wait. The second is limited apparatus capacity in planning, administration and reporting, which may absorb staff time that could otherwise go to explaining decisions to residents. The third is coordination among the sub-district, the kelurahan, the LPM and residents, which functioned for routine tasks but slowed when plans had to be changed. The fourth is participation that is concentrated at the proposal stage and mediated by RT heads, LPM members and community figures. When residents receive little feedback on what happened to their proposals, their incentive to attend the next forum may weaken, which in turn leaves prioritization to a small circle of intermediaries.

### 3.6. Participatory in form, top-down in substance

Taken alone, the interview data would support the conclusion reached by most kelurahan fund studies: implementation is fairly good and is constrained mainly by resources (Karundeng et al., 2022; Ristin & Nasution, 2026). Reading the same accounts against the records changes the picture. Residents' proposals entered the process, but what came out was shaped by the budget ceiling, by adjustments made after the Musrenbang and, in 2025, by an allocation that matched no proposal in any of the four kelurahan and whose origin the data do not reveal. Empowerment proposals were not funded at all. This pattern fits Cornwall's (2008) argument that participation can be practiced as a procedure without transferring influence over outcomes, and it parallels the finding that Village Fund procedures can coexist with decisions controlled by a narrow group (Sidik & Habibi, 2024).

Implementation theory helps explain how this can happen without any actor departing from the rules. The DPK is a multi-level arrangement in which national regulation, city regulation, sub-district verification and kelurahan planning each leave room for discretion. Hudson et al. (2019) identify such dispersed governance as a common source of the gap between policy intent and practice. Matland's (1995) ambiguity-conflict model adds that when policy goals are broad, outcomes depend heavily on which actors control resources at each level. The DPK's goals of infrastructure, empowerment and better services are broad enough that a uniform waste-management purchase and a resident's drainage request can both be presented as legitimate uses of the fund.

The findings also carry a methodological lesson. Edwards III's variables are useful for organizing what implementers say, but applied to interview data alone they tend to describe the process from the implementers' point of view. Triangulating with planning and realization records allows the analysis to test whether the process delivered what it promised. Future evaluations of kelurahan funds would benefit from routinely comparing proposals with spending.

Several limitations should be noted. The study covers four kelurahan in one district and 13 informants, so the findings cannot be generalized to other areas. The resident informants were beneficiaries of completed facilities, so the views of residents whose proposals were deferred or rejected are not represented, and the generally positive resident accounts should be read in that light. The records do not link each realization to a specific proposal, which limits the precision of the comparison. Most importantly, the interviews were not designed to probe the 2025 allocation, so its origin and rationale remain unknown and the authority responsible was not identified. These limitations point directly to the next step for research: tracing how decisions on DPK allocation are made above the kelurahan level.

## Conclusions

This study examined how the Kelurahan Development Fund was implemented in four kelurahan of Kota Timur District, Gorontalo City. Planning, execution, supervision and evaluation all took place and involved the sub-district, the kelurahan, the LPM and residents, and all informant groups described the process as participatory. The Musrenbang and realization records for 2023–2025 show a different side of the same process: realized activities often differed from proposals in type and volume, empowerment proposals went unfunded, and in 2025 the four kelurahan spent their entire allocations on identical items that matched no proposal. DPK implementation in the study area is therefore participatory in procedure, while allocation outcomes were shaped in part by decisions taken outside the kelurahan Musrenbang. The records show the outcome of those decisions but not who made them.

Implementation was constrained by a fixed budget, limited apparatus capacity, coordination that weakened when plans changed and participation concentrated at the proposal stage. Through Edwards III's lens, the weakest links were downward communication and the structure for adjusting plans after approval.

Three measures are recommended on the basis of these findings. They were not implemented or tested in this study, and their effects would need to be evaluated. First, the kelurahan and the sub-district should inform residents why each proposal is funded, reduced, deferred or replaced, using notice boards and community channels as well as forums. Second, proposals should be recorded in a register that follows them across budget cycles so that deferral does not become indefinite. Third, evaluation should extend beyond completion to the use, maintenance and benefits of DPK-funded facilities. Where DPK spending is directed to priorities set above the kelurahan level, the basis for that decision should be stated openly so that residents can distinguish it from the outcome of their own Musrenbang.

## Acknowledgments

The authors thank the head of Kota Timur District, the lurah, the LPM heads and the residents of Moodu, Heledulaa Utara, Heledulaa Selatan and Ipilo for their time and for access to records.

## Conflicts of Interest

The authors declare no conflict of interest.

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