

IMPLEMENTATION OF REGIONAL FINANCIAL MANAGEMENT POLICY AT THE DPPPA OF NORTH MINAHASA DISTRICT

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Abstract

The Women's Empowerment and Child Protection Agency (DPPPA) of North Minahasa Regency recorded budget realization of 84.19% in Fiscal Year 2025 and was in the fifth lowest position of all regional agencies, with three programs recording the lowest realization: the Special Child Protection Program at 70.31%, the Supporting Program at 83.45%, and the Women's Protection Program at 84.69%. Budget absorption as a fundamental dimension in regional financial management makes this condition require further study based on North Minahasa Regency Regulation Number 6 of 2022 concerning Regional Financial Management, particularly on the principles of orderliness and effectiveness, while identifying the factors that influence it. This study used a descriptive qualitative approach with four informants: Acting Head of the Service, Head of the KAG and PKH Division, Planner, and Counselor of the UPTD PPA. Data were collected through in-depth interviews and document review, then analyzed using the Miles and Huberman model with source triangulation and technique triangulation. The results of the study indicate that implementation is not optimal. In terms of orderliness, the aspect of timeliness is met, but the aspect of appropriateness has not been fully met because several budget items cannot be executed according to their objectives, namely SILPA DAK Non Fisik of Rp70,368,650.00 which cannot be disbursed, remaining employee expenditure due to vacant ASN formations, and remaining BOPPA due to the reactive characteristics of the program. In terms of effectiveness, services to 46 victims are running well and confirmed by a satisfaction survey, but the benefits of socialization and prevention activities have not fully reached the wider community. Inhibiting factors include employee vacancies, coordination between agencies, DAK technical capabilities, and the reactive characteristics of the program, while supporting factors include internal employee conditions and service commitment.

Keywords : policy implementation, regional financial management, budget absorption, protection of women and children, orderly and effective

INTRODUCTION

Sustainable regional development depends heavily on the performance of local governments in managing fiscal resources. The Regional Budget (APBD) is the primary strategic instrument driving development in the region. Accountability for the APBD requires sound regional financial management, a process that must be implemented by the regional government. The goal is development that is well-managed by all stakeholders in the region, so that its implications directly impact the wider community. Good regional financial management is essentially about how policies are implemented, not just how they are created. Edwards III (1980) reminds us that a policy truly works when communication between implementers is smooth, resources are adequate, officials are committed, and the bureaucratic structure is well-organized. Van Meter and Van Horn (1975) add that the characteristics of the implementing organization and the attitudes of officials in the field both determine the quality of implementation (Mamonto, 2023). Grindle (1980) reinforces this point, stating that who is involved, the extent of the changes required, and the capacity of the implementing

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organization all determine whether a policy actually produces the desired impact. From these various perspectives, the understanding emerges that the success of regional financial management is determined by the extent to which the regulations governing its implementation are truly adhered to and implemented by officials in the field. From a public policy perspective, the success of a government program is determined not only by the quality of its policies but also by how those policies are implemented in practice. Without effective implementation, any decisions made by policymakers will be unsuccessful (Tumbel, 2024). The main reference policy in this study is the North Minahasa Regency Regional Regulation Number 6 of 2022 concerning Regional Financial Management. Through Article 3 paragraph (1), this Regional Regulation stipulates that regional financial management is carried out in an orderly, efficient, economical, effective, transparent, and responsible manner, taking into account a sense of justice, propriety, benefits for the community, and compliance with statutory provisions. Of all these principles, this study focuses on two principles, namely orderliness and effectiveness, both of which cannot be separated from the spirit of the Regional Regulation which requires regional financial management to pay attention to benefits for the community. Schiavo-Campo and Tommasi (1999) operationalize the principle of orderliness by stating that funds must be disbursed on time without delay. and every expenditure must be in line with the allocations set out in the budget document.

Minister of Home Affairs Regulation Number 19 of 2020 concerning the Measurement of the Regional Financial Management Index emphasizes that budget absorption is a fundamental obligation in regional financial management, namely one of the stages of the APBD cycle measured by comparing the budget and its realization. In the Regional Financial Management Index, the budget absorption dimension is given a weight of 20, the same as budget allocation, while other dimensions such as the suitability of planning documents, transparency, regional financial condition, and the Supreme Audit Agency (BPK) opinion are each only worth 15. It is within this framework that budget absorption becomes the object of this research study. The North Minahasa Regency Government through Regent's Decree Number 40 of 2025 established a Budget Realization Evaluation and Monitoring Team tasked with compiling monthly financial realization plans from all regional apparatuses, carrying out periodic coordination and evaluation, and reporting the results of budget absorption monitoring to the Regent. Based on the final Budget Realization Report as of December 31, 2025 discussed in the EPRA Team Meeting on February 5, 2026, the Women's Empowerment and Child Protection Service recorded a budget realization of Rp3,014,447,106.00 from a ceiling of Rp3,580,459,852.57 or 84.19% below the target, and is in the red zone which places DPPPA in the lowest five positions of all regional apparatuses for budget absorption for the 2025 Fiscal Year.

Based on detailed budget realization data, the three programs with the lowest absorption percentages in the 2025 DPPPA were the Special Child Protection Program at 70.31%, the Regional Government Affairs Support Program at 83.45%, and the Women's Protection Program at 84.69%. These initial findings serve as a basis for researchers to further explore how regional financial management is implemented in these programs. This condition prompted researchers to delve deeper into how the budget absorption policy is implemented by the apparatus in the field, particularly in terms of the principles of orderliness and effectiveness as mandated by the North Minahasa Regency Regional Regulation Number 6 of 2022 concerning Regional Financial Management, as well as what factors influence the DPPPA budget absorption so that it has not been optimally realized until the end of the fiscal year. This research was compiled with the aim of 1) Describing and analyzing the implementation of regional financial management policies in budget absorption at the Women's Empowerment and Child Protection Service of North Minahasa Regency in the 2025 Fiscal Year and 2) Identifying and analyzing the supporting and inhibiting factors in the implementation of regional financial management policies in budget absorption at the Women's Empowerment and Child Protection Service of North Minahasa Regency in the 2025 Fiscal Year.

METHOD

This study uses a descriptive qualitative approach with a phenomenological paradigm (Tumbel, 2023). The research location is the Women's Empowerment and Child Protection Service (DPPPA) of North Minahasa Regency, which organizes mandatory non-basic service affairs in the field of women's empowerment and child protection (Law No. 23 of 2014). The focus of the research is directed at the implementation of regional financial management policies in the absorption of the 2025 Fiscal Year budget, specifically on three programs with the lowest realization: the Regional Government Affairs Support Program, the Women's Protection Program, and the Special Child Protection Program.

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The research informants were determined using *purposive sampling*, consisting of four people: Acting Head of the Service (also the Budget User Authority and PPK), Head of the KAG and PKH Division, Planner, and Counselor of the UPTD PPA. Data collection techniques used semi-structured in-depth interviews and documentation (DPA, Budget Realization Report, SKM data, EPRA Decree). A community satisfaction survey of five service recipients was used as supporting data for triangulation.

Data analysis uses the Miles and Huberman model (data reduction, data presentation, conclusion drawing/verification). Data validity is guaranteed through technical triangulation and source triangulation. Research indicators refer to North Minahasa Regency Regulation Number 6 of 2022 Article 3 paragraph (1), namely: the principle of order (timely, appropriate, supported by accountable administrative evidence) and the principle of effectiveness (achieving program results by comparing outputs and results).

RESULTS AND DISCUSSION

This discussion refers to the research results that have been described, with reference to applicable regulations and policy implementation theory. The main focus is the implementation of regional financial management policies in budget absorption at the Women's Empowerment and Child Protection Service (DPPPA) of North Minahasa Regency for the 2025 Fiscal Year, reviewed from two principles in North Minahasa Regency Regional Regulation Number 6 of 2022 Article 3 paragraph (1), namely **orderly** and **effective**, as well as supporting and inhibiting factors.

1. Implementation of Regional Financial Management Policy in Absorption of DPPPA Budget for Fiscal Year 2025

a. Orderly Elements

Explanation of North Minahasa Regency Regional Regulation Number 6 of 2022 Article 3 paragraph (1) emphasizes that the elements of order in regional financial management include timely and effective financial management and are supported by accountable administrative evidence. Based on research findings, all aspects of punctuality are consistently met. Salaries, allowances, TPP, 13th and 14th salaries are disbursed every month without skipping the current month. As stated by the Acting Head of the Service, "*ASN salaries and allowances as well as TPP are disbursed every month according to the applicable schedule... never skipping the current month*" (Interview, Acting Head of the Service, March 30, 2026). This is in line with the principle of Schiavo-Campo and Tommasi (1999) that "*budget funds should be released in a timely manner*" as a basic prerequisite for good budget implementation. However, in the aspect of appropriateness, five negative findings were found which indicate that some budget allocations cannot be executed according to their objectives.

The first and most fundamental finding was the non-physical DAK SILPA item of Rp70,368,650.00 that could not be disbursed in the 2025 Fiscal Year. The problem was that the budget that had been legally entered into the DPA could not be disbursed at all because the non-physical DAK mechanism did not allow it. The planner explained, "*The budget item is the remaining non-physical DAK funds from 2024 which were carried over to the 2025 FY. However, for the 2025 FY, this budget item could not be realized because the DPPPA had already received more DAK from the center*" (Interview, Planner, April 1, 2026). Schiavo-Campo and Tommasi (1999) emphasized that compliance control requires verification that funds have been budgeted for the intended purpose and are available in the correct spending category. In this case, the verification mechanism that should have been running in three agencies (BKAD, BAPPEDA, and DPPPA) failed to catch the discrepancy before the DPA was determined. Grindle (1980) stated in the *policy content dimension* that successful implementation depends on the extent to which the policy is understood and the resources mobilized. The case of the SILPA DAK demonstrates a failure in *horizontal communication* between agencies (DPPPA, BKAD, BAPPEDA). Edwards III (1980) emphasized that poor communication results in unclear policy messages. A DPPPA planner admitted, "*The budget item was incorrectly input into the 2025 APBD based on information from BKAD... it cannot be realized because the DAK ceiling comes directly from the Ministry*" (Interview, Planner, April 1, 2026).

This aligns with Faidzan Nur Yasin's (2024) findings that inter-agency coordination and an understanding of budgeting mechanisms are determining factors in regional budget absorption. Putri et al. (2021) also found that unpreparedness in implementing new mechanisms (in this case the non-physical DAK mechanism) is a serious obstacle. As a result, there is a *lost opportunity* (Tumbel, 2024): the budgeted funds never benefit the community. The second

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finding in the aspect of appropriateness is the remaining employee expenditure budget of Rp440,588,146.57 which cannot be executed because only 13 of the 23 Civil Service (ASN) formations are active. The planner explained that full budgeting was carried out because Government Regulation Number 12 of 2019 Article 24 requires gross budgeting, while Article 57 requires employee expenditures to be budgeted according to formation. However, the vacancy of 10 positions due to retirement, transfer, and concurrent positions makes the expenditure object unavailable. Van Meter and Van Horn (1975) mentioned *the characteristics of the implementing agent* as a key factor, especially the capacity and capability of the organization. The vacancy of 10 of the 23 ASN formations directly limits the capacity of the DPPPA. Grindle (1980) added that *who implements the program* and *the resources deployed* determine the degree of *implementability*. Although full budgeting is in compliance with Government Regulation Number 12 of 2019 Article 24 (gross), from the perspective of Edwards III (1980), inadequate human resources prevent policies from being implemented effectively. Suheri (2019) in his research at the Ministry of Religious Affairs in Subulussalam City also identified that human resource competence and availability significantly influence budget absorption. The DPPPA's condition is even more extreme because the object of expenditure (employees) is physically absent.

The third finding is that outreach activities have only reached approximately two villages per sub-district, while increasing awareness and the courage to report remains an initial achievement. Table 4.8 shows the realization of the Non-Physical BOPPA: Service Sub-Sector 82.67% (lowest), Prevention 92.85%, Management 99.69%. This pattern directly reflects the nature of each sub-sector. Lipsky (1971) in Tumbel (2024) through the concept of street-level bureaucracy explains that policy implementers in the field must adapt to realities that cannot be fully controlled. PPA funds that depend on the number of victims reporting are a classic example of a demand-driven program. Sitepu et al. (2024) quantitatively demonstrated that external factors (including community social conditions) have the highest coefficient of influence on regional budget absorption, namely 0.186. The Acting Head of the Agency stated, "The realization that does not reach 100% is not due to poor performance, but because the number of reported cases is less than budgeted" (Interview, March 30, 2026). This is not an administrative failure, but rather an inherent characteristic of the protection program.

The fourth finding is that some communities or victims are still afraid, reluctant, or hesitant to report violence. A counselor explained, "*Communities who are victims of violence are afraid or reluctant to report because they don't believe there will be a good solution... the victim's dependence on the perpetrator*" (Interview, Counselor UPTD PPA, April 6, 2026). Van Meter and Van Horn (1975) also highlighted *the socioeconomic environment* as a variable influencing implementation. North Minahasa Regency has 131 villages/sub-districts, but outreach has only reached approximately two villages per sub-district. Gagola et al. (2017) found that budget execution had a significant positive effect on absorption; however, limited implementation due to personnel capacity resulted in suboptimal output. Putri et al. (2021) added that programs that exceed management capacity are a limiting factor. Here, the gap between the available budget and the ability to reach the area becomes clear.

The fifth finding is that prevention activities have been implemented, but informants still convey the need for expanded outreach. This is a direct expression from program implementers that current capacity is not optimal. From Grindle's (1980) perspective, *Clarity of standards and objectives* must be understood by all implementers. When the honorarium is budgeted at Rp1,200,000 while the SBU is only Rp750,000, a technical error occurred in the planning. Suheri (2019) cites technical competence in field knowledge as a critical factor. Edwards III (1980) includes this in the *resource dimension* (staff capabilities). This failure could have been prevented by the BKAD's verification function. From the various discussions of the findings above, overall, the DPPPA meets the timeliness aspect (supported by Schiavo-Campo & Tommasi), but does not fully meet the efficiency aspect. This pattern differs from the findings of Suheri (2019) and Putri et al. (2021), which found more delays; instead, the DPPPA's problem lies more in the inability to execute the allocated budget.

2. Effective Elements

North Minahasa Regency Regional Regulation Number 6 of 2022 Article 3 paragraph (1) defines effectiveness as the achievement of program results with predetermined targets, namely by comparing output *with* outcome. In the context of regional financial management, effectiveness is not only measured by the percentage of budget absorption, but also by the extent to which the budget that has been spent actually produces benefits that are felt by the community.

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Based on research findings, there are five negative findings in the effective element which indicate that the women and children protection program at the DPPPA of North Minahasa Regency for the 2025 Fiscal Year is running but has not fully achieved the expected results. These five findings will be analyzed sequentially by referring to field data, policy implementation theory, and comparison with previous research. The first and most striking finding is that the Regional Technical Implementation Unit for the Protection of Women and Children (UPTD PPA) continues to operate, but is still reliant on a single counselor and is not yet supported by a comprehensive service personnel structure. Data from UPTD PPA Counselors shows that during the 2025 Fiscal Year, 46 victims of violence were served across 10 sub-districts in North Minahasa Regency, consisting of 22 adult women, 19 girls, and 5 boys. All victims who reported received full services, with none being turned away or left untreated. The Acting Head of the Service, Head of Division, and Planner consistently confirmed that each victim who came was served according to their needs, including the provision of food and drink, transportation, assistance, advocacy, and honorariums for third-party psychologists. However, this achievement was achieved under very limited conditions: UPTD PPA only has one counselor who also serves as a Women's Protection Analyst in the Field of Gender Equality and Quality of Life Improvement. There is no Head of the Technical Implementation Unit (UPTD), no permanent clinical psychologist, no operational driver, and no special report officer. The Head of the KAG and PKH Division revealed that because there is no Head of the UPTD, he himself has been handling women's cases, while work in his field is still pending. The "takeover" system implemented by the DPPPA, as explained by the Acting Head of the Agency, has indeed succeeded in keeping services running, but this system cannot completely replace the need for structural personnel.

From a policy implementation theory perspective, this situation is highly relevant to the concept of street-level bureaucracy developed by Michael Lipsky (1971) in Tumbel (2024). Lipsky emphasized that policy implementers at the operational level—in this case, UPTD PPA counselors—have broad discretion because they deal directly with the community and must make decisions in complex and often emergency situations. However, Lipsky also warned that when resources are limited, street-level bureaucrats tend to develop work simplification mechanisms that can reduce service quality. At DPPPA, although service quality was maintained (as evidenced by the Community Satisfaction Survey), the extremely high workload on a single counselor potentially threatened the sustainability and depth of service. Van Meter and Van Horn (1975) in their implementation model emphasized that the characteristics of the implementing agent—particularly organizational capacity and capabilities—are determining factors for success. A UPTD PPA with a single counselor clearly has far less than ideal capacity. Grindle (1980) also highlighted that who implements the program and the resources deployed are part of the policy content that determines the degree of implementability. When the expected organizational structure (Head of UPTD, psychologist, spiritual counselor, legal counselor) is not fulfilled, then the policy for protecting women and children cannot be implemented optimally.

To confirm the quality of services provided by the informants, researchers conducted triangulation through a Community Satisfaction Survey (SKM) with five recipients of UPTD PPA services, using nine indicators as stipulated in Minister of PANRB Regulation Number 14 of 2017. The SKM results showed an average score of 3.67 on a scale of 1–4, which is included in the Very Good category. The highest indicators were officer behavior/friendliness (4.0), complaint handling (4.0), and reasonableness of fees (3.8). The only indicator in the Good category (3.2) was facilities and infrastructure, reflecting the condition of the UPTD which does not yet have complete facilities. This SKM data supports the informants' statement that services to reporting victims remain high quality despite limitations. However, it is important to note that the sample of five respondents cannot be statistically generalized; the SKM's primary function here is as confirmatory triangulation, not a representative indicator. The second finding is a direct consequence of the first: that the recording of victim reports is still carried out by the same counselor, thus burdening the implementation of psychological assessments with administrative tasks. The counselor from the UPTD PPA expressed his hope that in the future there would be a dedicated report recipient tasked with recording victim identities prior to the assessment. This would allow the counselor to focus more on psychological assessments and the preparation of assessment reports. Ideally, according to the counselor, the UPTD PPA would have not only psychological counselors, but also spiritual counselors, health counselors, and legal counselors, so that victims and their families receive comprehensive support. Within the value for money framework proposed by Mardiasmo (2004), efficiency means the use of public funds can produce maximum output. *When one person must concurrently perform several functions that should be separate, the resulting output may still be achieved quantitatively (46 victims served), but the quality and depth of the outcome are potentially*

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suboptimal. Mardiasmo also emphasized that effectiveness is the budget's ability to achieve public interest goals. In the responsive service dimension, DPPPA achieved strong effectiveness. However, in the dimensions of efficiency and sustainability, there is still a lot of homework to be done. The third finding relates to outreach and prevention activities. Although the DPPPA has conducted outreach in sub-districts, schools, and various other vital locations, its reach remains very limited. The Head of the KAG and PKH Division stated that outreach has only reached approximately two villages per sub-district, even though North Minahasa Regency has 131 villages and sub-districts (BPS North Minahasa Regency, 2023). This means that only around 20 villages have been reached by the prevention program. The planner added that budget absorption in the prevention sub-sector reached 92.85% (of the total Non-Physical BOPPA budget), but this high absorption percentage does not necessarily produce equivalent outcomes. Data on the realization of Non-Physical BOPPA for the 2025 Fiscal Year shows an interesting pattern: the Management sub-sector achieved 99.69% realization (because all components are under the control of the DPPPA), the Prevention sub-sector 92.85% (the schedule can still be planned), while the Services sub-sector only achieved 82.67% (entirely dependent on victim reports). This pattern is not accidental, but rather a direct reflection of the nature of each sub-field. Schneider (1982) in Tumbel (2024) reminds us that the greatest difficulty in designing social programs is not determining policies that make sense on paper, but rather finding ways to translate those policies into feasible field operations that meet their original objectives.

The Acting Head of the Agency provided an important interpretation regarding the increasing number of reports along with the intensification of outreach. According to him, this does not mean an increase in cases of violence, but rather an increase in public awareness and courage to report. This statement reverses the logic that might mistakenly interpret the increase in cases as a failure of the program. Instead, the increase in reporting can be read as an indicator of the success of outreach. However, the recognition that the results of the outreach are still only initial improvements (not evenly distributed and not yet fundamentally changing behavior) indicates that the prevention program has not yet achieved the depth of change expected. Mardiasmo (2004) emphasized that effectiveness means that budget use must achieve public interest targets. In the prevention sub-sector, the public interest target is that all residents of North Minahasa Regency have knowledge of their rights and access to protection services. This target has clearly not been achieved.

The fourth finding is that despite the implementation of outreach and education, some members of the public or victims are still afraid, reluctant, or hesitant to report. Counselors from the UPTD PPA outlined three main obstacles: first, victims' fear that the legal process will not resolve the problem effectively; second, victims' economic limitations, who worry about transportation costs and loss of wages; and third, victims' dependence on the perpetrator, who is the family's breadwinner, making them feel powerless if the perpetrator is prosecuted. These obstacles are external and complex, beyond the direct control of the DPPPA. Hogwood and Gunn (1984) in Tumbel (2024) stated that *perfect implementation* is never truly realized due to external obstacles beyond the control of policy implementers. Van Meter and Van Horn (1975) also included socioeconomic environmental conditions as one of the variables influencing implementation. Research by Sitepu et al. (2024) in Riau Province quantitatively proved that external factors had the highest coefficient of influence on regional budget absorption, namely 0.186, higher than planning, implementation, and human resources factors. This finding is highly relevant to the situation at the DPPPA: although the service budget is ready and the UPTD PPA is ready to receive reports, external factors within the community prevent some potential victims from accessing services. Therefore, the remaining BOPPA service budget is not evidence of program failure, but rather evidence that the services currently available cannot reach all targets due to social barriers that require a cross-sectoral and long-term approach.

The fifth finding was that prevention activities had been implemented, but informants (Head of Division, Planner, Counselor) explicitly conveyed the need for expanded community outreach. Unlike the previous four findings, which were descriptive in nature, this fifth finding was a direct expression of what was still needed from program implementers. The Head of Division stated that outreach had only reached approximately two villages per sub-district, and many residents were still unaware of the functions and duties of the DPPPA. The planner emphasized the need to increase the budget for prevention so that outreach activities could be added, thereby increasing public awareness of reporting. The counselor also emphasized that outreach directly influences reporting willingness and needs to be continued. Van Meter and Van Horn (1975) noted that the implementer's disposition (cognition, response, intensity) is a determining factor in implementation. In this case, the disposition of the DPPPA implementers was very positive: they were dissatisfied with

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existing achievements and instead encouraged improvement. This constitutes invaluable social capital. Putri et al. (2021) found that program activities exceeding management capacity were a factor inhibiting uptake. At the DPPPA, low management capacity (due to staff shortages) significantly limits the extent to which outreach can be implemented. Increasing the budget without increasing staff capacity will not produce comparable changes. On the other hand, there are positive conditions that need to be recognized to ensure an unbiased assessment of effectiveness. All 46 victims who reported throughout the 2025 Fiscal Year were well-served. Not a single victim was left without service. The satisfaction survey showed a Very Good category. The commitment to service from all DPPPA officials, from the Acting Head of the Office to the counselors, proved unwavering despite very limited personnel. The Acting Head of the Office emphasized that this commitment was the main supporting factor. Gagola et al. (2017) in their quantitative research in the Talaud Islands Regency found that management commitment was the variable with the highest regression coefficient of 0.206 in influencing regional budget absorption. This finding reinforces the qualitative findings of this study that service commitment is the strongest driver of program effectiveness in the dimension of responsive services to victims.

When compared with previous research as a whole, the pattern of findings on the effectiveness of the DPPPA has distinctive characteristics. Suheri (2019) found that low employee commitment was a hindering factor, while in the DPPPA, commitment was a supporting factor. Putri et al. (2021) found that the backlog of activities at the end of the year and limited management capacity were obstacles, while in the DPPPA there was no backlog of activities, but management capacity remained limited. Faidzan Nur Yasin (2024) highlighted resource limitations as a barrier to effectiveness, which aligns with the conditions of the UPTD PPA. The difference is that the effectiveness of the DPPPA cannot be measured with a single number: in the responsive service dimension, its effectiveness is strong; in the prevention and outreach dimensions, its effectiveness is still in the development stage. From the perspective of community benefits as mandated by Regional Regulation 6/2022 Article 3 paragraph (1), the discussion of this effective element illustrates the two faces of the women and children protection program. On the one hand, 46 victims and their families have experienced real benefits: they received assistance, advocacy, and protection. On the other hand, communities in 111 villages that have not been touched by outreach, as well as potential victims who are still afraid to report, have not felt the benefits of the allocated budget. Thus, the absorption of the DPPPA budget for Fiscal Year 2025 has not been fully effective when measured against the overall program targets. However, this assessment needs to be placed in the proper context. Effectiveness in the responsive service dimension is running well, supported by a strong commitment to service. Effectiveness in the preventive dimension is still in the development stage and requires strengthening personnel capacity, expanding reach, and a deeper approach to community social barriers. The journey towards optimal prevention results is still long, but the foundation of commitment and responsiveness that has been built is important capital to move there.

4.3.2 Inhibiting and Supporting Factors in Regional Financial Management in Absorbing the 2025 DPPPA Budget

4.3.2.1 Inhibiting Factors

From the results of field research, four inhibiting factors were identified.

First, there are staff shortages in the DPPPA and UPTD (10 vacant positions out of 23 civil servant positions, and one counselor without full staff support). Edwards III (1980) emphasized that policy implementation will be unsuccessful without adequate resources. Van Meter and Van Horn (1975) emphasized organizational capacity as a determining factor. Lipsky (1971) in Tumbel (2024) conceptualized street-level bureaucrats as describing counselors who must determine the urgency of cases themselves. Grindle (1980) highlighted institutional characteristics that undermine implementability. This is the most dominant inhibiting factor.

Second, coordination between agencies has not yet completed the filling of formations and SILPA DAK positions. Edwards III (1980) emphasized communication as a crucial variable. Hill and Hupe's Multi-Actor Approach (2002) views implementation as a dynamic, interactive process that requires ongoing negotiation. The EPRA team, established through Regent's Decree No. 40 of 2025, failed to resolve the issue by the end of the year.

Third, the technical capability of DAK management remains constrained (planners have only been handling non-physical DAK for three years, errors in SILPA input, and discrepancies between honorariums and SBU). Edwards III (1980) emphasized the clarity of implementer understanding in the communication variable. Van Meter and Van Horn (1975) emphasized organizational capacity. Grindle (1980) highlighted the clarity of standards and objectives. Suheri (2019) identified technical competence as a limiting factor.

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Fourth, the characteristics of reactive programs (PPA funds depend on victim reporting, while reporting is influenced by fear, economic factors, and dependency). Grindle (1980) identified the type of benefit as a determinant of *implementability*. Van Meter and Van Horn (1975) highlighted social conditions. Sitepu et al. (2024) found external factors to be the most influential variable.

4.3.2.2 Supporting Factors

Different from previous research which only identified inhibiting factors, this research specifically found supporting factors, namely:

First, the internal conditions of employees are demonstrated through the effective coordination between the PPK, planner, treasurer, and PPTK, the scale of work priorities, and the completeness of ASN administration. The Acting Head of the Service stated, *"The main supporting factor is the good internal coordination between the PPK, planning and finance staff, treasurer, and PPTK"* (Interview, Acting Head of the Service, March 30, 2026). Edwards III (1980) places resources and communication as prerequisites for effective implementation. Van Meter and Van Horn (1975) emphasize good internal communication. Grindle (1980) highlights the compliance and responsiveness of implementers.

Second, the commitment to service demonstrated by consistently handling all reported victims throughout the year. The Acting Head of the Service emphasized, *"The main supporting factor is the commitment of all DPPPA staff to serve every reported victim without exception"* (Interview, Acting Head of the Service, March 30, 2026). Edwards III (1980) places *disposition* as a determining variable. Van Meter and Van Horn (1975) define disposition as the tendency of implementers. Gagola et al. (2017) found management commitment as the variable with the highest regression coefficient (0.206) in influencing regional budget absorption. Service commitment is the most dominant supporting factor because it ensures that all victims who report continue to be served even though the DPPPA faces structural limitations, and ensures that the principle of benefit to the community in Regional Regulation 6/2022 Article 3 paragraph (1) is realized in daily service practices.

CONCLUSION

Based on the discussion above, it can be concluded:

- 1) The implementation of regional financial management policies in absorbing the DPPPA budget for North Minahasa Regency for the 2025 Fiscal Year has not been optimal. In terms of orderliness, the timely aspect is met because employee expenditure payments and activity implementation are running according to schedule. However, the appropriateness aspect has not been met because a number of budget items cannot be executed according to their objectives, namely the Non-Physical DAK SILPA. total Rp70,368,650.00 Which No can disbursed Due to inconsistencies in budgeting mechanisms, remaining employee spending due to vacant ASN positions, and remaining BOPPA funds due to the reactive nature of the program. From an effective perspective, responsive services to victims have been implemented, as all reported victims have received service, and this is supported by data supporting recipient satisfaction. However, during outreach activities, And prevention although Already implemented, the benefits of prevention have not yet fully reached the wider community.
- 2) factors that influence the implementation of regional financial management policies in the absorption of the DPPPA budget for the year The 2025 budget consists of four inhibiting factors and two supporting factors. Inhibiting factors include staff shortages at the DPPPA and UPTD levels, inter-agency coordination, technical capabilities in managing the Special Allocation Fund (DAK), and the reactive nature of the program. The most dominant factor is staff shortages, as they directly impact remaining staff spending, duplicate workloads, limitations at the UPTD PPA, and the suboptimal reach of violence prevention outreach. Supporting factors include internal employee conditions and service commitment, with service commitment being the most dominant factor because it ensures that all victims who report are still served even though the DPPPA faces structural limitations.

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