
IMPLEMENTATION OF VILLAGE FUND (DD) POLICY IN MANAGING MARINE TOURISM POTENTIAL IN BAHOI ECOTOURISM VILLAGE, LIKUPANG BARAT DISTRICT, NORTH MINAHASA REGENCY

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Abstract

This study aims to analyze the implementation of the Village Fund (DD) policy in managing marine tourism potential in Bahoi Ecotourism Village, West Likupang District, North Minahasa Regency. Using a qualitative approach with a case study design, data were collected through in-depth interviews with five key informants, field observations, and a study of village financial planning and reporting documents. Data analysis refers to an interactive model of reduction, presentation, and conclusion drawing. The results show that the planning and implementation of DD for the marine tourism sector have met administrative compliance standards through the Village Deliberation mechanism, TPK monitoring, and digital reporting of the Village Finance System (Siskeudes). However, policy implementation is still project-based and oriented towards short-term outputs. Community participation tends to be procedural, not including substantive decision-making regarding asset ownership, retribution schemes, or the distribution of economic benefits. Optimizing implementation is supported by clear regulations, structured vertical coordination, and transparent reporting. Conversely, the program's effectiveness is significantly limited by the village's inadequate fiscal capacity for strategic infrastructure, a deficit in community technical skills, post-village head election political dynamics that disrupt program continuity, and weak horizontal oversight due to a lack of financial literacy and a participatory culture. The study concluded that the implementation of Village Fund Allocation (DD) in Bahoi Village is still at the community-involved tourism stage and has not yet achieved the ideal principles of community-based tourism.

Keywords: Village Funds, Policy Implementation, Marine Tourism, Community-Based Tourism, Multi-Level Governance, Community Empowerment.

INTRODUCTION

The Village Fund (DD) as a fiscal decentralization instrument is designed to accelerate development at the grassroots level, strengthen local economic resilience, and distribute fiscal justice directly to villages (Law Number 6 of 2014). In the context of sustainable tourism development, DD has strategic potential as seed funding or trigger capital to transform passive natural resources into economic assets managed independently by the community. Bahoi Village, officially designated as the only Marine Ecotourism Village in West Likupang District, North Minahasa Regency, is a relevant locus to test the effectiveness of this policy. The village has a coastline of approximately 8.5 km, five prime diving and snorkeling spots, and live coral reef coverage ranging from 45–60% according to a survey by the North Minahasa Regency Maritime Affairs and Fisheries Office (2022). This ecological potential is even more strategic given the village's location within the Likupang Tourism Special Economic Zone (KEK), one of the national Super Priority Destinations that has attracted large-scale tourism infrastructure investment and fundamentally transformed the region's economic landscape.

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However, there is a striking empirical gap between resource potential and village funding realization. Based on an analysis of the Village Government Work Plan (RKPDs) for the 2021–2023 period, the Village Fund (DD) allocation for marine tourism development programs in Bahoi Village is only around 5–8% of the total budget. This figure is disproportionate to the investment needs for supporting infrastructure such as transit piers, viewing decks, ecotourism information centers, and local human resource empowerment programs. Most of the budget is spent on ceremonial activities or basic infrastructure development that is not integrated into the long-term tourism development grand design. As a result, supporting facilities remain minimal, local fishermen have not received systematic tour guide certification training, and economic benefits tend to flow to service operators from outside the village. Ironically, this situation runs counter to the spirit of empowerment mandated by Village Fund (DD) regulations.

This empirical gap is exacerbated by the dynamics of policy and governance at the village level. Although North Minahasa Regent Regulation Number 25 of 2021 explicitly stipulates local economic development and tourism as priorities for Village Fund (DD) use, implementation on the ground remains trapped in a short-term, project-based approach. Initial observations reveal three main problems: (1) Planning through Village Deliberations (Musdes) remains procedural, with minimal independent facilitation, and community aspirations have not been integrated into measurable performance indicators; (2) The technical capacity of village officials in developing strategic planning for the tourism sector remains limited, making it difficult to measure the empowerment impact of proposed programs; (3) Horizontal oversight mechanisms by the Village Consultative Body (BPD) and the community remain weak, tending to be administrative-formalistic, and realization reports are less easily accessible to the public. Furthermore, local political dynamics, particularly the change of village head after the village head elections, have the potential to disrupt the continuity of long-term programs if not firmly anchored in the Village Medium-Term Development Plan (RPJMDs).

Theoretically, the gap between Village Development Planning (DD) policy design and the reality of implementation in Bahoi Village has not been fully addressed by conventional policy implementation studies. Van Meter and Van Horn's (1975) theory emphasizes six variables determining successful implementation, but has not explicitly integrated multi-level governance dynamics (Hill & Hupe, 2014) with the transition to Community-Based Tourism (CBT). In the context of coastal villages bordering national strategic areas, the success of DD depends not only on administrative compliance and reporting transparency, but also on the ability to build autonomous village economic institutions, distribute benefits fairly, and involve the community in substantive decision-making regarding asset ownership and retribution schemes. Previous research has focused more on macro-level DD governance or the concept of CBT in mature tourism destinations, but few have examined the interaction between village fiscal allocation, local institutional capacity, and national strategic development pressures within a single, integrated analytical framework. Based on the above explanation, this research is urgently conducted to comprehensively analyze the implementation of the Village Fund policy in managing marine tourism potential in Bahoi Ecotourism Village. With the aim of analyzing and describing the planning process and implementation of the Village Fund (DD) policy for marine ecotourism development in Bahoi Village, particularly related to community participation, budgeting, and monitoring, as well as identifying and analyzing supporting and inhibiting factors that influence the effectiveness of DD implementation in the context of coastal community empowerment.

METHOD

This research uses a qualitative approach with a case study design, which aims to understand in depth the phenomenon of the implementation of the Village Fund (DD) policy in managing marine ecotourism potential in Bahoi Village, West Likupang District, North Minahasa Regency. The qualitative approach was chosen because this research does not focus on quantitative measurements, but rather on efforts to explore the meaning, process, and dynamics of interactions between actors in the planning, implementation, and supervision of DD. As stated by Moleong (2014), qualitative research aims to understand social reality based on the perspective of the research subjects. The main focus of this research is the implementation of the Village Fund (DD) policy in managing marine ecotourism potential in Bahoi Village, with two sub-foci that serve as research indicators: first, the process of planning and implementing the DD policy for marine ecotourism development reviewed from the aspects of community participation, budgeting mechanisms, and monitoring systems; second, factors that influence the optimization of the implementation of the DD policy for empowering coastal communities.

The research location was conducted in Bahoi Ecotourism Village, West Likupang District, North Minahasa Regency, which was selected purposively because it is the only marine ecotourism village in the region, has significant

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marine tourism potential, and is located within the strategic area of the Likupang Tourism Special Economic Zone (SEZ). Research informants were determined by *purposive sampling* with the criteria of being directly involved in the planning, implementation, or supervision of Village Funds (DD) for the marine tourism sector. Key informants consisted of five people: the Village Secretary (technical coordinator for the preparation of the RKPDes/APBDes and Siskeudes reporting), the Head of the Economic and Development Section of West Likupang District (technical verifier and program synchronization facilitator), local community representatives (fishermen/Pokdarwis administrators), the Head of Bahoi Village (responsible for budget allocation politics), and the Head of the Tourism, Maritime Affairs and Fisheries Office of North Minahasa Regency (technical advisor and SEZ masterplan integrator). Data sources include primary data (results of in-depth interviews, field observations, researcher reflection notes) and secondary data (RPJMDes 2019--2025, RKPDes and APBDes 2021--2023, Siskeudes realization report, Village Deliberation minutes, North Minahasa Regent Regulation Number 25 of 2021, and other supporting documents). Data collection techniques were conducted through triangulation of sources and methods. First, semi-structured in-depth interviews using validated interview guidelines covered questions about the planning process, budget allocation, community participation, monitoring, and supporting and inhibiting factors. Second, non-participant observation was conducted to observe the physical condition of tourism infrastructure, the dynamics of the Village Consultative Forum (Musdes), the transparency of the budget information board, and interactions between the Activity Implementation Team (TPK) and the community. Third, a documentation study was conducted by examining village archives, planning and financial documents, and digital reports from the Village Finance System (Siskeudes). The research indicators were broken down into two main sub-foci. The first sub-focus (planning and implementation process) included the following indicators: community participation in the Village Consultative Forum (Musdes), budgeting mechanisms and determining the percentage of Village Fund allocation for marine tourism, the effectiveness of the monitoring system through the TPK and Siskeudes, and coordination between village, sub-district, and technical agencies. The second sub-focus (supporting and inhibiting factors) has indicators: clarity of regulations and policy support, village fiscal capacity, human resource competence (village officials and the community), local political stability (the impact of changing village heads), horizontal monitoring mechanisms by the BPD and the community, and synergy with Likupang SEZ investments.

Data analysis used an interactive model from Miles, Huberman, and Saldaña which consists of three stages: data reduction (selection, focusing, simplification through open, axial, and selective *coding*), data presentation (thematic matrix, analytical narrative, and flowchart), and simultaneous and iterative conclusion drawing and verification since the data began to be collected in the field. Data validity was tested through four criteria: credibility *with* triangulation of sources, methods, and reconfirmation with informants; transferability *through* detailed contextual descriptions (*thick description*); dependability *with* an *audit trail that includes daily research logs and coding traces*; and certainty (*confirmability*) through cross-checking between informants and the practice of researcher reflexivity. With this method, the research is expected to be able to answer the problem formulation comprehensively and produce empirical evidence-based policy recommendations for optimizing DD as an instrument for empowering coastal communities in national strategic areas.

DISCUSSION

1. Planning & Implementation Process of DD for Marine Tourism

The Village Fund (DD) planning and implementation process for marine ecotourism development in Bahoi Village demonstrates a pattern that administratively meets procedural standards for fiscal decentralization, but substantively remains trapped in a project-based paradigm that limits its transformative impact on community empowerment. Field findings indicate that the Village Fund (DD) allocation for the marine tourism sector only ranges from 5–8% of the total village budget each fiscal year. While quantitatively small, the implications are far more complex when viewed through the lens of Van Meter and Van Horn's (1975) implementation theory, particularly regarding the variables of policy standards, targets, and resources. Normatively, North Minahasa Regent Regulation No. 25 of 2021 explicitly establishes local economic development and tourism as priorities for Village Fund (DD) use. However, the lack of measurable performance indicators and an integrated ecotourism grand design has resulted in this policy priority being partially translated at the village level.

The 5–8% allocation is not simply a reflection of fiscal limitations, but rather an indicator of the gap between macro-policy design and micro-planning capacity. As noted by Antlöv et al. (2016) in their study of village governance in Indonesia, found that village fund allocation formulas that are not tied to sectoral strategic planning tend to result in

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reactive and fragmented programs. This finding aligns with the statement of the Bahoi Village Secretary, who confirmed that the Village Fund (DD) percentage is determined through the Village Deliberation (Musdes) and refers to the RPJMDes, the Minister of Village Development Planning (PMK), and the latest Ministerial Regulation (Permendes), with primary considerations being community needs, potential PADes (Vocational Income), and data on the marine environment's carrying capacity (DPL). This mechanism formally fulfills the bottom-up planning principle as mandated by Ministerial Regulation No. 114 of 2014. However, in practice, community participation remains procedural. Fishermen and youth are required to attend, but space for substantive policy deliberation is severely limited due to the busy Musdes agenda and the lack of independent facilitation to test the technical feasibility of proposals. This confirms the findings of Sutoro et al. (2022) who noted a gap between participatory planning at the village level and macro-policies for tourism area development. Without strengthening institutional capacity, DD cannot catalyze targeted local economic development. In terms of implementation and monitoring, the Village Fund (DD) implementation in Bahoi Village demonstrates commendable administrative consistency. The Village Secretary, as the implementation coordinator, implements a phased monitoring system based on the Village Work Plan (RKPDes) checklist, weekly field verification, and real-time reporting through the Village Financial Information System (Siskeudes). The Activity Implementation Team (TPK) was formed collaboratively, involving the Finance Head, the Head of the Guard, and the Tourism Awareness Group (Pokdarwis), with the principle that every expenditure must be documented, photographed, and verified for compliance with the Village Budget Implementation Budget (DIPA). Budget diversions are not permitted without the approval of an additional Village Consultative Meeting (Musdes). This finding aligns with the principles of good governance in village financial management, which emphasize transparency, accountability, and procedural compliance (Mutiarin et al., 2021).

The West Likupang District also confirmed that Bahoi Village is consistently on target, with no indication of misappropriation or diversion of funds for activities outside the plan. From an implementation theory perspective, this consistency indicates that the characteristics of implementing agents and the disposition of implementers have been positive: village officials have strong administrative commitment and an adequate understanding of regulations. However, administrative consistency does not necessarily correlate with empowerment effectiveness. As expressed by community representatives, the tangible benefits of the Village Fund (DD) program for marine tourism have only reached 20–30% of the target, with more budget absorption being spent on training activities than on the development and maintenance of supporting infrastructure. The training provided is often attended by appointed cadres, not based on competency selection or representation of senior fishermen groups who best understand local marine conditions. This phenomenon indicates that the implementation of DD in Bahoi Village has succeeded in avoiding budget leakage, but has not yet reached the stage of optimizing socio-economic impacts. Within the Community-Based Tourism (CBT) framework, Goodwin (2023) emphasized that the essence of community-based tourism lies in ownership, full control, and equitable distribution of benefits. Field findings indicate that Bahoi Village is still at the community-involved tourism stage, where the community is involved as participants or workers, but does not yet have control over tourism assets, retribution schemes, or strategic management decisions. DD in this context functions more as a fiscal compliance instrument than as transformative seed funding designed to build independent village economic institutions.

Coordination between levels of government in the Village Fund (DD) planning and implementation process also demonstrates a complex yet structured dynamic. The West Likupang District not only serves as a document validator but also provides direct technical guidance from the initial stages of the Village Musrenbang (Development Planning Meeting). The sub-district head and technical staff are physically present to verify tourism potential data, provide input on coastal zoning standards, cost estimates, and synchronize with the priorities of the Likupang Special Economic Zone (KEK). The sub-district even implements an inclusive policy by requiring a 30% quota for beneficiaries from women, fishermen, and youth groups in the Village Development Plan (RKPDes), and conducts disbursement reviews if implementation is indicated to be controlled by a handful of parties. This step aligns with the multi-level governance perspective developed by Hill and Hupe (2014), where policy implementation in the era of decentralization is no longer a linear, hierarchical process, but rather a network of interactions that require negotiation, synchronization, and a clear division of roles. The sub-district has functioned as a policy broker, bridging district/KEK priorities with local needs, and has facilitated inter-village workshops with environmental NGOs (YAPEKA and WCS) to build regional-based Pokdarwis collaboration. However, from the community's perspective, the relationship with the village government in tourism management remains hierarchical.

Directives tend to be one-way, such as "join this program," with no room for substantive dialogue regarding retribution schemes, asset maintenance, or the sharing of long-term economic benefits. This gap in perception between the village government, which emphasizes procedural compliance, and the community, which demands substantive justice, confirms Darmastuti and Wahyudi's (2022) findings that village heads' accountability mechanisms to the community remain weak, while vertical oversight from the district government is often overly bureaucratic and fails to address the root causes of participation. Theoretically, the Village Fund (DD) planning and implementation patterns in Bahoi Village can be interpreted through the lens of Lipsky's (2010) street-level bureaucracy. Village officials, as frontline bureaucrats, operate under conditions of limited resources, high administrative burdens, and pressure to produce formally accountable outputs. In this situation, they tend to develop adaptive mechanisms that prioritize administratively secure programs—such as training, light infrastructure, or activities with easy physical verification—over high-risk but transformative programs, such as the formation of tourism cooperatives, revenue-sharing schemes for levies, or internationally standardized certification training. This choice is not a form of negligence, but rather a rational response to a policy environment that demands administrative accountability over social impact. Consequently, DD has become a procedurally stable but innovatively stagnant instrument. As noted by Rokhman (2023) and Saputro et al. (2023), the successful utilization of DD for tourism development depends heavily on the village government's ability to develop comprehensive plans, build partnerships with stakeholders, and develop a professional management system. Bahoi Village has fulfilled the first step, but has not yet optimally achieved the second and third. Community proposals such as the construction of a transit pier to Gangga Island (estimated at IDR 300 million) or the development of fishermen's homestays continue to be delayed due to exceeding the village's fiscal capacity, requiring them to be diverted to the district/provincial Musrenbang (Regional Development Planning Forum) as a grant program. This mechanism, while administratively legal, reflects the fragmentation of fiscal policy, where Village Funds (DD) are not designed as initial capital integrated with larger regional funding schemes. Without a coherent policy instrument mix, as emphasized by Howlett (2019), Village Funds (DD) will remain isolated instruments and unable to create significant economic multiplier effects.

Thus, the discussion in the first focus reveals that the Village Fund (DD) planning and implementation process for marine tourism in Bahoi Village has met regulatory compliance and administrative transparency standards, but remains limited to a short-term project approach that has not yet addressed the core of community empowerment. The Musdes (Village Deliberation) mechanism, TPK monitoring, Siskeudes (Village System for Finance Management) reporting, and sub-district coordination have been structurally sound, but have not been balanced by deepening substantive participation, strengthening community managerial capacity, and integrating village fiscal planning with broader regional funding schemes. Within the implementation theory framework, the variables of resources, communication, and implementing agent characteristics have been adequately managed, but standard policy variables have not been translated into measurable impact indicators, and the village's socio-political environment continues to hinder the transformation from administrative compliance to empowerment innovation. These findings provide a critical foundation for understanding why, despite the proper disbursement and accountability of DD, the community still perceives itself as "spectators" amidst the wave of development in the Likupang Special Economic Zone (KEK). The following discussion will examine in depth the supporting and inhibiting factors that structurally shape this implementation pattern.

4.3.2. Focus Discussion 2: Supporting and Inhibiting Factors for Optimizing the Implementation of Village Development Plans for Marine Ecotourism Development

Optimizing the implementation of Village Funds (DD) for marine ecotourism development in Bahoi Village cannot be understood solely as a function of budget size or the quality of village officials, but rather as the result of a complex interaction between structural factors, institutional capacity, local political dynamics, and a culture of community participation. Based on field findings, there are several supporting factors that positively influence the effectiveness of implementation, but simultaneously face a series of systemic and cultural obstacles. This analysis will unravel these two dimensions through the theoretical framework of multi-level governance, policy alienation, and Community-Based Ecotourism (CBET), and relate them to the empirical realities expressed by the three key informants. The first and most prominent supporting factor is clear regulations and policy commitments at the district level. North Minahasa Regent Regulation No. 25 of 2021 explicitly establishes local economic development and tourism as priorities for Village Fund (DD) utilization, thus providing strong normative legitimacy for village governments to allocate a

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portion of their budgets for ecotourism activities. This regulation serves as an enabling environment that reduces policy ambiguity and provides strategic direction for village planning. As emphasized by Mardiasmo (2019), fiscal decentralization will only be effective if accompanied by clear authority and consistent technical guidance. The second supporting factor is the adoption of information technology through the Village Financial Management System (Siskeudes) and digital reporting, which enable real-time transparency, standardized administrative verification, and prevention of budget irregularities. This system has reduced the scope for financial manipulation and increased vertical accountability between villages and sub-districts. The third factor is the existence of external mentoring networks, particularly collaboration with environmental NGOs such as YAPEKA and WCS, which facilitate inter-village workshops (Bahoi–Serei–Bulutui–Gangga) to strengthen the capacity of regionally based Pokdarwis (tourism groups). This mentoring fills a technical capacity gap that has not been fully addressed by the village and sub-district governments. Within Howlett's (2019) policy instrument mix framework, successful Village Fund (DD) implementation depends not only on fiscal transfer instruments but also on a coherent combination of regulations, information, training, and collaborative networks. Bahoi Village has leveraged these three supporting instruments, creating a relatively stable implementation ecosystem despite its limited budget. However, behind these supporting factors lie a number of fundamental and interrelated obstacles. The first and most frequently cited obstacle by all informants was the limited Village Fund (DD) allocation, which only allows for 5–8% of the budget allocated for marine tourism. This figure is quantitatively disproportionate to the investment needs for supporting infrastructure such as transit piers, viewing decks, ecotourism information centers, and internationally recognized certification training.

This limitation is not simply a fiscal issue, but rather a reflection of the Village Fund allocation design, which is not fully responsive to the characteristics of villages with strategic economic potential. As noted by Fadli et al. (2023), there is often a mismatch between village authority and available fiscal capacity, particularly in managing Village Funds for strategic programs such as tourism development. As a result, medium- to long-term community proposals are continually delayed, diverted to district Musrenbang (Regional Development Planning Forum), or reduced to training activities with limited impact. The second obstacle is a deficit in local human resource capacity, both at the village and community levels. Village officials still face limitations in developing technically and economically measurable strategic plans for the tourism sector, while local communities lack skills in foreign languages, dive guide certification, homestay management, and digital marketing. As a community representative expressed, "Capital can be paid in installments, but without skills, we can't compete with Bunaken's guides." This statement confirms that Village Funds allocated solely for physical activities or general training without ongoing technical assistance will not result in significant capacity transformation. According to the CBET perspective developed by Stronza et al. (2023), successful marine ecotourism management requires integration between ecosystem conservation and community managerial capacity building. Without structured knowledge transfer and on-the-job assistance from technical services, communities will remain dependent on external tour operators for their workforce.

The third most crucial obstacle is local political dynamics, particularly the change of village head after the village head election. Field findings confirm that each leadership change tends to be accompanied by a reallocation of 20–30% of Village Funds (DD) according to the new vision and mission, thus disrupting the continuity of long-term empowerment programs. The West Likupang District openly acknowledged that village head elections often change Village Fund priorities and planning, particularly in the three months following the inauguration. New village heads tend to make changes or reallocate Village Funds (DD) from those previously proposed by the community to activities aligned with their political agenda. This phenomenon aligns with the findings of Nugroho et al. (2021), who identified that local political interests and entrenched patron-client patterns can hinder participatory and transparent policy implementation. Within the implementation systems framework of Wu et al. (2018), the local political environment is an external variable that directly influences the stability of implementing organizations and policy consistency. When the RPJMDes is not bound by inter-factional political agreements or program continuity clauses, Village Funds risk becoming a short-term electoral instrument rather than a long-term development asset.

The fourth obstacle is the weak horizontal oversight mechanism by the Village Consultative Body (BPD) and the community. The BPD's role is largely focused on document approval and the signing of realization reports, with only 10–20% of members directly involved in the field due to limited time, technical capacity, and understanding of the Village Finance System (Siskeudes). On the community side, reluctance to monitor Village Fund (DD) use stems from fear of being perceived as "disturbing village harmony," unfamiliarity with financial reports, and the perception that oversight does not significantly impact governance improvement. This phenomenon confirms the concept of policy

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alienation developed by Tummers and Bekkers (2014), specifically the dimensions of powerlessness and meaninglessness. Communities feel they lack control over DD allocation decisions and do not understand the program's tangible impact on their well-being, leading to passive and formalistic oversight. As noted by Darmastuti and Wahyudi (2022), the challenge of horizontal accountability in the era of village autonomy remains weak because the village head's accountability mechanism to the community has not been substantively institutionalized. From an implementation theory perspective, the interaction between these supporting and inhibiting factors creates an adaptive but limited implementation pattern. Village Funds (DD) have successfully avoided administrative irregularities thanks to digital transparency and sub-district verification, but have not yet become a transformative empowerment instrument due to constraints such as fiscal fragmentation, capacity deficits, local political instability, and an immature culture of participation. Within the multi-level governance framework of Hill and Hupe (2014), optimizing Village Funds (DD) requires structured synergy between village governments, sub-districts, district technical agencies, and civil society. However, field findings indicate capacity asymmetries: sub-districts lack tourism expertise and operational budgets, while villages lack autonomous tourism institutions. The North Minahasa Tourism and Marine Affairs and Fisheries Office, as technical facilitators, normatively provides SOPs, certification standards, and "Bahoi Ecotourism" branding guidelines, but this assistance has not been systematically integrated into the village DD planning cycle. As a result, Village Funds (DD) operate in parallel with agency programs, rather than as part of a coordinated policy ecosystem. This confirms von Luebke's (2019) findings that the gap between national policies, regional implementation, and village-specific conditions often leads to implementation distortions, where policies designed at the central or district level do not always match village needs and capacities.

Furthermore, this discussion reveals that the main obstacle to optimizing Village Funds (DD) in Bahoi Village lies not in political will or the good intentions of village officials, but rather in an institutional structure that does not yet support the transformation from a project approach to institutional capacity building. As emphasized in the CBET literature, local ownership and control, equitable distribution of benefits, and environmental preservation must be the main pillars of ecotourism management (Goodwin, 2023; Datta et al., 2022). However, field findings indicate that the community is still positioned as a workforce or trainee, rather than as an equal partner with a stake in the management of tourism assets. Community expectations to form a Bahoi tourism cooperative, receive professional guide training, and have access to tourism fees have not been structurally accommodated in Village Funds (DD) planning. This indicates a gap between policy design that normatively supports empowerment and its practical implementation, which remains top-down and administrative. Within Easton's (1965) theoretical framework, the village political system is experiencing a suboptimal feedback loop: input in the form of community proposals and participatory complaints has not been fully processed into responsive policy outputs, resulting in outcomes that do not meet expectations of distributive justice.

Overall, the discussion in the second focus area confirms that optimizing Village Funds (DD) for marine ecotourism in Bahoi Village requires policy interventions that go beyond increasing the budget ceiling or improving reporting procedures. The obstacles faced are multidimensional: fiscal, capacity, political, and cultural. Supporting factors such as clear regulations, digital transparency, and mentoring networks have created a stable foundation, but without strengthening village economic institutions, ensuring program continuity across leadership periods, financial literacy-based horizontal oversight reforms, and integrating Village Fund planning with larger regional funding schemes, Village Funds (DD) will continue to function as an instrument of administrative compliance rather than a catalyst for community empowerment. These findings provide a substantive contribution to the development of public administration science, particularly in enriching studies on the implementation of village fiscal policies in national strategic areas, where fiscal decentralization must be balanced with strengthening local capacity, institutional stability, and substantive community participation to achieve not only procedural compliance but also substantive justice and sustainable economic resilience.

CONCLUSION

Based on the discussion above, the following conclusions can be drawn :

1. Planning & Implementation Process of DD for Marine Tourism

The implementation of Village Funds (DD) is still trapped in a project-based paradigm that is oriented towards short-term administrative outputs, such as ceremonial training and light infrastructure, instead of building sustainable village economic institutions, coupled with community participation that is still formal-procedural in nature, causing disparities.

2. Supporting & Inhibiting Factors for Optimizing DD Implementation

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Optimizing the implementation of Village Funds (DD) for marine ecotourism in Bahoi Village is influenced by a complex interaction between supporting and inhibiting factors of a structural, institutional, and cultural nature. The main supporting factors include clear regulations (North Minahasa Regent Regulation No. 25/2021), transparent digital reporting through the Village Finance System (Siskeudes), and structured vertical coordination between villages and sub-districts. However, the effectiveness of implementation is significantly limited by four fundamental obstacles: (1) limited Village Funds (DD) ceilings that are disproportionate to the need for infrastructure investment and strategic training; (2) a deficit in the technical capacity of local human resources in guide certification, digital marketing, and retribution management; (3) post-village head election political dynamics that disrupt the continuity of long-term programs; and (4) weak horizontal oversight due to minimal financial literacy and a culture of conflict avoidance at the community level.

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