

INTISARI

Penelitian ini bertujuan untuk mengidentifikasi tingkat akuntabilitas pengelolaan ADD di Desa Sinduadi dan Desa Tlogoadi serta mengidentifikasi apa saja faktor yang memengaruhi pengelolaan ADD di Desa Sinduadi dan Desa Tlogoadi. Penelitian ini dilakukan karena terdapat indikasi permasalahan dalam pengelolaan Dana Desa dan ADD di Kabupaten Sleman.

Guna mencapai tujuan penelitian, peneliti mendesain penelitian menggunakan pendekatan penelitian kualitatif dengan metode studi kasus. Teknik analisis data mengacu pada teknik analisis Miles-Hubberman dan pengumpulan data dilakukan dengan cara wawancara, dokumentasi, serta observasi langsung.

Hasil penelitian ini menunjukkan bahwa akuntabilitas pengelolaan ADD di Desa Sinduadi dan Desa Tlogoadi yakni dengan menerapkan prinsip akuntabel, transparansi, dan partisipasi sudah sangat baik dari proses perencanaan, pelaksanaan, penatausahaan, pertanggungjawaban, dan pengawasan. Hambatan yang muncul dalam pengelolaan ADD antara lain kelengkapan administrasi pelaporan, kurangnya kualitas dan kuantitas SDM, sistem teknologi informasi, dan faktor eksternal lainnya. Selain itu, peneliti juga menemukan gejala isomorfisma koersif dan normatif, serta terdapat asimetri informasi yang terjadi antara pemerintah daerah dan pemerintah desa dalam pengelolaan ADD.

Kata Kunci: Alokasi Dana Desa, Akuntabilitas, Tata Kelola Keuangan Desa

ABSTRACT

This research is aimed to identify accountability level in the management of village fund allocation of Sinduadi and Tlogoadi villages, and also to identify factors that affect the management of village fund allocation in Sinduadi and Tlogoadi villages. This research is done because there are problems in managing village fund and village fund allocation in Sleman district.

To achieve this research objective, this research was designed by using qualitative research with case-study method. The method to analyze the data by using Miles-Hubberman's analytical method and it uses primary data from interviews, documentations, and direct observation. The result of this research show that accountability in the management of village fund allocation of Sinduadi and Tlogoadi villages is "Very Good". This level valuation has been assessed from planning activity, implementation, administration, responsibility, and monitoring. The obstacles of management of village fund allocation are completeness of reporting administration, lack of quantity and quality of human resource, information technology system, and other external factors. The researcher has found isomorphism coercive and normative mechanism, and there is asymmetric information between local government and village government in management of village fund allocation.

Keywords: Village Fund Allocation, Accountability, Village Financial Governance