ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi program pengelolaan keuangan daerah pada BPKAD Kabupaten Tolikara dalam mendukung transparansi dan akuntabilitas Anggaran Pendapatan dan Belanja Daerah (APBD). Fokus penelitian ini meliputi proses implementasi pengelolaan keuangan daerah, faktor pendukung dan penghambat, serta kontribusinya terhadap transparansi dan akuntabilitas APBD.

Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi. Informan dalam penelitian ini terdiri dari pejabat struktural dan staf pada bidang anggaran, pendapatan, dan akuntansi di BPKAD Kabupaten Tolikara. Data dianalisis melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa implementasi pengelolaan keuangan daerah pada BPKAD Kabupaten Tolikara telah dilaksanakan sesuai dengan ketentuan peraturan perundang-undangan yang berlaku, mulai dari tahap perencanaan, penganggaran, pelaksanaan, penatausahaan, hingga pelaporan dan pertanggungjawaban. Faktor pendukung utama meliputi komitmen pimpinan daerah, dukungan regulasi, penggunaan sistem informasi keuangan daerah, serta koordinasi antar bidang dan OPD. Sementara itu, faktor penghambat meliputi keterbatasan sumber daya manusia, keterlambatan data dari OPD, kondisi geografis daerah, serta kendala jaringan sistem. Implementasi program ini juga telah memberikan kontribusi terhadap peningkatan transparansi dan akuntabilitas APBD, meskipun masih diperlukan penguatan pada aspek SDM dan sistem pendukung.

Kesimpulannya, pengelolaan keuangan daerah di BPKAD Kabupaten Tolikara sudah berjalan cukup baik namun belum sepenuhnya optimal. Diperlukan peningkatan kapasitas SDM, penguatan sistem digital, serta perbaikan koordinasi antar OPD untuk meningkatkan efektivitas, transparansi, dan akuntabilitas pengelolaan keuangan daerah.

Kata kunci: pengelolaan keuangan daerah, BPKAD, transparansi, akuntabilitas, APBD

ABSTRACT

This study aims to analyze the implementation of the regional financial management program at the Regional Financial and Asset Management Agency (BPKAD) of Tolikara Regency in supporting the transparency and accountability of the Regional Revenue and Expenditure Budget (APBD). The focus of this research includes the implementation process of regional financial management, supporting and inhibiting factors, as well as its contribution to APBD transparency and accountability.

This study employs a qualitative research approach with a descriptive method. Data collection techniques were conducted through interviews, observation, and documentation. The informants in this study consisted of structural officials and staff from the budget, revenue, and accounting divisions at BPKAD of Tolikara Regency. Data were analyzed through data reduction, data display, and conclusion drawing.

The results of the study indicate that the implementation of regional financial management at BPKAD of Tolikara Regency has been carried out in accordance with applicable laws and regulations, covering the stages of planning, budgeting, implementation, administration, reporting, and accountability. The main supporting factors include strong leadership commitment, regulatory support, the use of a regional financial information system, and coordination among divisions and regional work units (OPD). Meanwhile, the inhibiting factors include limited human resources, delays in data submission from OPD, geographical conditions of the region, and system network constraints. The implementation of this program has contributed to improving the transparency and accountability of APBD, although strengthening in human resources and supporting systems is still required. In conclusion, regional financial management at BPKAD of Tolikara Regency has been implemented fairly well but is not yet fully optimal. Therefore, improvements in human resource capacity, strengthening digital systems, and enhancing coordination among OPDs are necessary to improve the effectiveness, transparency, and accountability of regional financial management.

Keywords: regional financial management, BPKAD, transparency, accountability, APBD