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ABSTRACT

This research aims to analyze the implementation of Sipades in increasing the transparency and accountability of asset management in Iloheluma Village. The method used is descriptive qualitative through observation, in-depth interviews, and documentation. The results showed that the implementation of Sipades version 01 was still-based and not optimal. The main obstacle lies in the lack of understanding of village operators due to the lack of technical guidance, which is caused by budget constraints from the central government. Other obstacles include the lack of suitability of communication indicators, human resources, dispositions, and bureaucratic structures with standard operating procedures that apply. The use of manual methods in reporting also slows the process of digitalizing asset management. Development plans to version 02 Sipades in Gorontalo Regency are also constrained by budget problems. Overall, bureaucratic reform in supporting the transparency and accountability of village asset management is still not running optimally.

***Keywords**: sipades, transparency, accountability, village asset management. information systems.*

ABSTRAK

Penelitian ini bertujuan menganalisis implementasi SIPADES dalam meningkatkan transparansi dan akuntabilitas pengelolaan aset di Desa Iloheluma. Metode yang digunakan adalah kualitatif deskriptif melalui observasi, wawancara mendalam, dan dokumentasi. Hasil penelitian menunjukkan bahwa implementasi SIPADES versi 01 masih berbasis offline belum optimal. Kendala utama terletak pada kurangnya pemahaman operator desa akibat minimnya bimbingan teknis, yang disebabkan oleh keterbatasan anggaran dari pemerintah pusat. Hambatan lain mencakup kurangnya kesesuaian indikator komunikasi, sumber daya manusia, disposisi, dan struktur birokrasi dengan standar operasional prosedur yang berlaku. Penggunaan metode manual dalam pelaporan juga memperlambat proses digitalisasi pengelolaan aset. Rencana pengembangan ke versi 02 SIPADES di Kabupaten Gorontalo turut terkendala masalah anggaran. Secara keseluruhan, reformasi birokrasi dalam mendukung transparansi dan akuntabilitas pengelolaan aset desa masih belum berjalan maksimal.

Kata Kunci : SIPADES, Transparansi, Akuntabilitas, Pengelolaan Aset Desa, Sistem Informasi.