Abstract

This study aims to analyse the implementation of the General Allocation Fund Specific Grant (DAU-SG) at the Regional Finance and Asset Agency (BKAD) of Gorontalo Regency. The background of this study is based on the challenges in managing DAU-SG, such as delays in disbursement of funds, limited human resources, and less than optimal budget realization in the infrastructure sector. The method used is qualitative with a case study approach, data collection is carried out through observation, interviews, and documentation. The results of the study indicate that the implementation of DAU-SG at BKAD Gorontalo Regency based on the implementation theory of Donald Van Meter and Carl Van Horn, there are several indicators that are still not optimal, such as an understanding of the objectives and targets of the policy that is not fully understood, there is an imbalance in the work capacity of human resources. Social and economic conditions are supportive, but political dynamics still show a tug-of-war between interests so that they become obstacles in program implementation. Then, what is optimal is communication between parties running well, implementers receive support from the central government, and leadership coordination is quite good.

Keywords: *Specific Grant, General Allocation Fund, Implementation*

Abstrak

Penelitian ini b ertujuan untuk menganalisis penerapan Dana Alokasi Umum *Specific Grant* (DAU-SG) pada Badan Keuangan dan Aset Daerah (BKAD) Kabupaten Gorontalo. Latar belakang penelitian ini didasari oleh tantangan dalam pengelolaan DAU-SG, seperti keterlambatan pencairan dana, keterbatasan sumber daya manusia, serta belum optimalnya realisasi anggaran pada sektor infrastruktur. Metode yang digunakan adalah kualitatif dengan pendekatan studi kasus, pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa penerapan DAU-SG pada BKAD Kabupaten Gorontalo berdasarkan teori implementasi Donald Van Meter dan Carl Van Horn terdapat beberapa indikator yang masih belum optimal, yaitu seperti pemahaman tujuan dan sasaran kebijakan yang belum sepenuhnya dipahami, adanya ketimpangan kapasitas kerja SDM. Kondisi sosial dan ekonomi mendukung, namun dinamika politik masih menunjukkan tarik-menarik antar kepentingan sehingga menjadi hambatan dalam pelaksanaan program. Kemudian, yang sudah optimal yaitu seperti komunikasi antar pihak berjalan baik, pelaksana mendapat dukungan dari pemerintah pusat, dan koordinasi pimpinan cukup baik.

Kata kunci: *Specific Grant*, Dana Alokasi Umum, Implementasi