

ABSTRAK

RAHMI. 2025, Analisis Kinerja Keuangan Pengelolaan Alokasi Dana Desa Berdasarkan Rasio Efektivitas Dan Rasio Pertumbuhan Pada Kantor Desa Abbanuangnge Kabupaten Wajo”. Skripsi program studi Manajemen Fakultas Ekonomi Dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh Ruliaty dan Asri Jaya

Penelitian ini bertujuan untuk mengetahui bagaimana Kinerja Keuangan Pengelolaan Alokasi Dana Desa Berdasarkan Rasio Efektivitas Dan Rasio Pertumbuhan Pada Kantor Desa Abbanuangnge Kabupaten Wajo tahun 2017 sampai tahun 2021”. Penelitian ini dilakukan di Kantor Desa Abbanuangnge Kabupaten Wajo. Jenis penelitian yang digunakan dalam penelitian ini adalah penelitian kualitatif. Penelitian ini merupakan penelitian kuantitatif.

Hasil penelitian ini berdasarkan perhitungan Rasio Pertumbuhan Belanja Alokasi Dana Desa (ADD), Kinerja Keuangan Alokasi Dana Desa (ADD) kantor Desa Abbanuangnge Kabupaten Wajo juga mengalami pertumbuhan secara positif dari tahun 2017-2021 sebesar 14,65%. Dan hasil perhitungan rasio Efektivitas kinerja keuangan Alokasi Dana Desa (ADD) kantor Desa Abbanuangnge Kabupaten Wajo untuk tahun 2017-2021 dikategorikan Efektif walaupun terjadi penurunan di tahun 2021 sebesar 99,85% tetapi masih dikategorikan Efektif.

Kata Kunci : Kinerja Keuangan, Rasio Efektivitas, Rasio Pertumbuhan

ABSTRACT

RAHMI. 2025, *Financial Performance Analysis of Village Fund Allocation Management Based on Effectiveness Ratios and Growth Ratios at the Abbanuangnge Village Office, Wajo Regency*". Thesis of Management Study Program, Faculty of Economics and Business, University of Muhammadiyah Makassar. Supervised by Ruliaty and asri Jaya

This study aims to find out how the Financial Performance of Village Fund Allocation Management is Based on the Effectiveness Ratio and Growth Ratio at the Abbanuangnge Village Office, Wajo Regency in 2017 to 2021". This research was conducted at the Abbanuangnge Village Office, Wajo Regency. The type of research used in this research is qualitative research. This research is a quantitative research.

The results of this study based on the calculation of the Village Fund Allocation Expenditure Ratio (ADD), the Financial Performance of the Village Fund Allocation (ADD) at the Abbanuangnge Village office, Wajo Regency also experienced positive growth from 2017-2021 by 13.6%. And the results of the calculation of the Effectiveness ratio of the financial performance of the Village Fund Allocation (ADD) of the Abbanuangnge Village office, Wajo Regency for 2017-2021 are categorized as Effective even though there was a decrease in 2021 of 99.85% but it is still categorized as Effective.

Keywords: *Financial Performance Effectiveness Ratio, Growth Ratio*