

ABSTRAK

ADRIYAN MAULANA ABD.AZIS Tahun 2025. Evaluasi Pengelolaan Keuangan Desa Songing Kecamatan Sinjai Selatan Kabupaten Sinjai. Skripsi. Jurusan Manajemen Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar. Dibimbing oleh : Sitti Aisyah dan Muhammad Nur Abdi.

Penelitian ini bertujuan untuk mengevaluasi pengelolaan keuangan desa di Desa Songing Kecamatan Sinjai Selatan berdasarkan empat asas utama dalam Permendagri No. 20 Tahun 2018, yaitu transparansi, akuntabilitas, partisipatif, serta tertib dan disiplin anggaran. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan teknik pengumpulan data melalui wawancara mendalam, observasi, dan dokumentasi. Informasi diperoleh dari informan yang memiliki peran langsung dalam pengelolaan keuangan desa yaitu sekretaris desa. Berdasarkan hasil penelitian Transparansi pengelolaan keuangan di Desa Songing telah terwujud melalui penyampaian informasi APBDes secara terbuka kepada Masyarakat, Aspek akuntabilitas di Desa Songing tercermin dari pelaksanaan pertanggungjawaban yang dilakukan secara sistematis. Partisipasi masyarakat dalam pengelolaan keuangan desa juga cukup baik. Masyarakat dilibatkan sejak tahap perencanaan melalui musyawarah dusun dan musyawarah desa. Tertib dan disiplin anggaran tercermin dari pelaksanaan kegiatan yang sesuai dengan tahun anggaran berjalan dan ketentuan regulasi. Pemerintah desa menetapkan dan melaksanakan APBDes sesuai jadwal tanpa keterlambatan.. Hal ini menunjukkan Pengelolaan keuangan desa di Desa Songing telah memenuhi keempat indikator pengelolaan yang ditetapkan, yakni transparansi, akuntabilitas, partisipatif, serta tertib dan disiplin anggaran. Pemerintah desa telah menunjukkan komitmen dalam membangun sistem pengelolaan keuangan yang terbuka dan partisipatif.

Kata Kunci : transparansi, akuntabilitas, partisipatif, serta tertib dan disiplin anggaran.

ABSTRACT

ADRIYAN MAULANA ABD.AZIS Years 2025. Evaluation of Financial Management of Songing Village, South Sinjai District, Sinjai Regency. Thesis. Department of Management, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by: Sitti Aisyah and Muhammad Nur Abdi.

This study aims to evaluate village financial management in Songing Village, South Sinjai District based on four main principles in Home Affairs Ministerial Regulation No. 20 of 2018, namely transparency, accountability, participation, and budgetary order and discipline. The research method used is a qualitative approach with data collection techniques through in-depth interviews, observation, and documentation. Information was obtained from informants who have a direct role in village financial management, namely the village secretary. Based on the research results, transparency in financial management in Songing Village has been realized through the open delivery of APBDes information to the community. The accountability aspect in Songing Village is reflected in the implementation of accountability that is carried out systematically. Community participation in village financial management is also quite good. The community is involved since the planning stage through hamlet and village deliberations. Budgetary order and discipline are reflected in the implementation of activities in accordance with the current budget year and regulatory provisions. The village government established and implemented the Village Budget (APBDes) on schedule without delay. This demonstrates that village financial management in Songing Village has met the four established management indicators: transparency, accountability, participation, and budgetary order and discipline. The village government has demonstrated its commitment to building an open and participatory financial management system.

Keywords: transparency, accountability, participation, and budgetary order and discipline.