

**PRAKTIK TATA KELOLA BADAN USAHA MILIK NAGARI
(BUMNAG) HARAUSAIYO KABUPATEN LIMA PULUH KOTA**

SKRIPSI

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ABSTRAK

Badan Usaha Milik Nagari (BUMNag) Harau Saiyo menjadi instrumen strategis untuk mendorong pertumbuhan ekonomi lokal Kecamatan Harau melalui pengelolaan aset dan jasa pelayanan. Tujuan dari penelitian ini untuk menganalisis praktik tata kelola BUMNag Harau Saiyo berdasarkan prinsip *Good Corporate Governance* (GCG) yang meliputi transparansi, akuntabilitas, responsibilitas, kemandirian, dan kewajaran. Pendekatan penelitian yang digunakan adalah kualitatif dengan metode studi kasus deskriptif, data dikumpulkan melalui wawancara mendalam terhadap informan kunci, termasuk direktur BUMNag Harau Saiyo, manajer usaha, anggota badan musyawarah (bamus) nagari, camat Harau, dan masyarakat pengguna jasa, serta didukung oleh observasi dan laporan kinerja tahunan. Analisis data dilakukan secara etik dan emik guna memperoleh pemahaman komprehensif mengenai dinamika tata kelola di lapangan. Hasil penelitian menunjukkan bahwa, praktik tata kelola BUMNag Harau Saiyo telah berjalan sesuai dengan lima prinsip GCG. Implementasi transparansi dan akuntabilitas di melalui forum musyawarah antar nagari (MAN) dan sistem pelaporan rutin kepada instansi pengawas. Secara prinsip responsibilitas BUMNag melakukan mekanisme tanggung jawab dengan adanya manajer disetiap unit usaha serta adanya tim verifikasi. Implementasi prinsip kemandirian dan kewajaran dilakukan dengan adanya kerjasama dengan pihak nagari, tanpa pihak ketiga yang ikut serta mengatur tata kelola badan usahanya, hanya sebagai pedoman dan acuan dalam menjalankan sebuah organisasi serta adanya pembagian pendapatan yang masuk ke kas nagari tergantung pendapatan tahunannya. Namun, efektivitas operasional masih menghadapi kendala signifikan berupa keterbatasan kualitas sumber daya manusia (SDM) dan rendahnya orientasi kewirausahaan pengelola, yang berdampak pada rendahnya capaian target sisa hasil usaha (SHU) pada unit usaha baru, selain itu akses informasi bagi masyarakat masih terbatas karena mekanisme yang bersifat representatif. Penelitian ini menyimpulkan bahwa penguatan kapasitas manajerial dan profesionalisme pengelola menjadi prasyarat utama bagi keberlanjutan BUMNag dalam nagari

Kata Kunci : Tata kelola badan usaha, Badan Usaha Milik Nagari *Good Corporate governance*

ABSTRACT

Harau Saiyo Village-Owned Enterprises (BUMNag) are a strategic instrument to drive local economic growth in Harau District through asset management and service delivery. The purpose of this study is to analyze the governance practices of Harau Saiyo BUMNag based on the principles of Good Corporate Governance (GCG) which include transparency, accountability, responsibility, independence, and fairness. The research approach used is qualitative with a descriptive case study method, data were collected through in-depth interviews with key informants, including the director of Harau Saiyo BUMNag, business managers, members of the village consultative body (bamus), the Harau sub-district head, and community service users, and supported by observations and annual performance reports. Data analysis was conducted ethically and emically to obtain a comprehensive understanding of the dynamics of governance in the field. The results of the study indicate that the governance practices of Harau Saiyo BUMNag have been running in accordance with the five principles of GCG. The implementation of transparency and accountability is carried out through the inter-village deliberation forum (MAN) and a routine reporting system to the supervisory agency. In principle, the responsibility of BUMNag carries out a responsibility mechanism with the presence of managers in each business unit and a verification team. The implementation of the principles of independence and fairness is carried out through cooperation with the village government, without third parties participating in regulating the governance of the business entity, only as a guideline and reference in running an organization and the distribution of income that goes to the village treasury depending on its annual income. However, operational effectiveness still faces significant obstacles in the form of limited human resources (HR) quality and low entrepreneurial orientation of managers, which has an impact on the low achievement of the target of remaining operating results (SHU) in new business units. In addition, access to information for the community is still limited due to the representative mechanism. This study concludes that strengthening managerial capacity and professionalism of managers is the main prerequisite for the sustainability of BUMNag in the village

.Keyword : Corporate Governance, Village Owned Enterprises Good Corporate Governance