

**ANALISIS PENERAPAN *GOOD GOVERNANCE* DALAM
PENGELOLAAN DANA DESA (STUDI KASUS DESA NIUR PERMAI
KECAMATAN SUGIE BESAR KABUPATEN KARIMUN)**

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ABSTRAK

Good Governance merupakan konsep tata kelola pemerintahan yang menekankan penyelenggaraan pemerintahan secara transparan, akuntabel, partisipatif, responsif, dan efektif. Penerapan prinsip-prinsip tersebut bertujuan untuk mewujudkan pemerintahan yang bertanggung jawab, meningkatkan kualitas pelayanan publik, serta mendukung tercapainya kesejahteraan masyarakat khususnya di Desa Niur Permai. Penelitian ini bertujuan untuk mengkaji penerapan prinsip-prinsip *Good Governance* dalam pengelolaan Dana Desa di Desa Niur Permai, Kecamatan Sugie Besar, Kabupaten Karimun. Penelitian menggunakan pendekatan kualitatif dengan metode deskriptif. Pengumpulan data dilakukan melalui observasi, wawancara, dan dokumentasi, Analisis data mengacu pada model Miles, Huberman, dan Saldana yang meliputi kondensasi data, penyajian data, serta penarikan dan verifikasi kesimpulan Hasil penelitian menunjukkan bahwa penerapan prinsip-prinsip *Good Governance* dalam pengelolaan Dana Desa di Desa Niur Permai telah terlaksana dengan cukup baik. Transparansi diwujudkan melalui penyampaian informasi mengenai pengelolaan Dana Desa kepada masyarakat. Akuntabilitas tercermin dari pelaksanaan pelaporan dan pertanggungjawaban keuangan yang telah mengikuti ketentuan yang berlaku. Partisipasi masyarakat terlihat melalui keterlibatan dalam forum musyawarah desa sebagai sarana penyampaian aspirasi. Responsivitas pemerintah desa tampak dari upaya memenuhi kebutuhan serta menindaklanjuti masukan masyarakat, meskipun pelaksanaannya masih perlu ditingkatkan. Sementara itu, efektivitas pengelolaan Dana Desa telah mendukung pelaksanaan program pembangunan dan pemberdayaan masyarakat sesuai dengan sasaran yang direncanakan. Namun demikian, pelaksanaannya masih menghadapi beberapa kendala, antara lain keterbatasan kapasitas aparatur desa, perubahan regulasi yang dinamis, serta penyesuaian terhadap prioritas penggunaan anggaran. Oleh karena itu, diperlukan penguatan kapasitas aparatur, peningkatan keterlibatan masyarakat, dan optimalisasi penerapan prinsip-prinsip *Good Governance* agar tata kelola Dana Desa dapat berlangsung secara lebih transparan, akuntabel, partisipatif, responsif, dan efektif.

Kata Kunci: *Good Governance*, Dana Desa, Transparansi, Akuntabilitas, Partisipasi.

**ANALYSIS OF THE IMPLEMENTATION OF GOOD GOVERNANCE IN
VILLAGE FUND MANAGEMENT (CASE STUDY OF NIUR PERMAI
VILLAGE, SUGIE BESAR DISTRICT, KARIMUN REGENCY)**

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ABSTRACT

Good Governance is a concept of governance that emphasizes transparent, accountable, participatory, responsive, and effective governance. The application of these principles aims to realize responsible governance, improve the quality of public services, and support the achievement of community welfare, especially in Niur Permai Village. This study aims to examine the application of Good Governance principles in the management of Village Funds in Niur Permai Village, Sugie Besar District, Karimun Regency. The study uses a qualitative approach with descriptive methods. Data collection was carried out through observation, interviews, and documentation. Data analysis refers to the Miles, Huberman, and Saldana model which includes data condensation, data presentation, and drawing and verifying conclusions. The results of the study indicate that the application of Good Governance principles in the management of Village Funds in Niur Permai Village has been implemented quite well. Transparency is realized through the delivery of information regarding the management of Village Funds to the community. Accountability is reflected in the implementation of financial reporting and accountability that has complied with applicable provisions. Community participation is seen through involvement in village deliberation forums as a means of conveying aspirations. The village government's responsiveness is evident in its efforts to meet needs and follow up on community input, although its implementation still needs improvement. Meanwhile, the effective management of Village Funds has supported the implementation of development and community empowerment programs in accordance with planned targets. However, its implementation still faces several obstacles, including limited capacity of village officials, dynamic regulatory changes, and adjustments to budget priorities. Therefore, strengthening apparatus capacity, increasing community involvement, and optimizing the application of Good Governance principles are necessary to ensure more transparent, accountable, participatory, responsive, and effective Village Fund management.

Keywords: *Good Governance, Village Funds, Transparency, Accountability Participation*