

**PENERAPAN PRINSIP *GOOD GOVERNANCE* DALAM PENGELOLAAN
DANA DESA (STUDI KASUS PADA PEMERINTAH DESA TELUK
SASAH KECAMATAN SERI KUALA LOBAM KABUPATEN BINTAN)**

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ABSTRAK

Pengelolaan dana desa merupakan instrumen penting dalam mendukung pembangunan dan pemberdayaan masyarakat desa sehingga pelaksanaannya perlu berpedoman pada prinsip-prinsip *good governance*. Dinamika kebijakan pemerintah pusat pada tahun 2025, khususnya perubahan mekanisme program ketahanan pangan dan implementasi Koperasi Desa Merah Putih (KDMP), menimbulkan tantangan baru dalam pengelolaan dana desa di tingkat desa. Penelitian ini bertujuan untuk mendeskripsikan dinamika kebijakan program dana desa terhadap pengelolaan dana desa serta menganalisis penerapan prinsip-prinsip *good governance* yaitu partisipasi, supremasi hukum, transparansi, responsivitas, orientasi konsensus, keadilan, efektivitas dan efisiensi, akuntabilitas dan visi strategis dalam pengelolaan dana desa di Desa Teluk Sasah, Kecamatan Seri Kuala Lobam, Kabupaten Bintan. Penelitian menggunakan pendekatan kualitatif dengan metode studi kasus. Data dikumpulkan melalui wawancara semi terstruktur, observasi, dan studi dokumentasi terhadap aparat desa, Badan Permusyawaratan Desa, Lembaga Pemberdayaan Masyarakat, pendamping desa, dan masyarakat. Analisis data menggunakan model interaktif Miles dan Huberman dengan dukungan perangkat lunak NVivo 15. Hasil penelitian menunjukkan bahwa pengelolaan dana desa telah dilaksanakan sesuai tahapan perencanaan, penganggaran, pelaksanaan, pelaporan, dan pertanggungjawaban berdasarkan ketentuan yang berlaku. Dana desa dimanfaatkan untuk pembangunan infrastruktur, pelayanan kesehatan, mitigasi bencana, dan pemberdayaan masyarakat. Perubahan kebijakan program ketahanan pangan menyebabkan penyesuaian perencanaan dan keterlambatan penyerapan anggaran sehingga dana desa non-*earmark* tahap kedua tidak disalurkan, sedangkan implementasi KDMP masih menghadapi kendala keterbatasan lahan yang memenuhi persyaratan pembangunan. Pengelolaan dana desa juga telah mencerminkan penerapan sembilan prinsip *good governance* UNDP. Penelitian ini menyimpulkan bahwa keberhasilan pengelolaan dana desa tidak hanya ditentukan oleh penerapan prinsip-prinsip *good governance* oleh pemerintah desa, tetapi juga oleh konsistensi kebijakan pemerintah pusat serta dukungan sumber daya yang memadai.

Kata Kunci: *good governance*, pengelolaan dana desa, dana desa, pemerintah desa.

**IMPLEMENTATION OF GOOD GOVERNANCE PRINCIPLES IN
VILLAGE FUND MANAGEMENT (CASE STUDY IN TELUK SASAH
VILLAGE GOVERNMENT, SERI KUALA LOBAM DISTRICT, BINTAN
REGENCY)**

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ABSTRACT

The management of village funds is a key instrument in supporting the development and empowerment of rural communities; consequently, its implementation must be guided by the principles of good governance. The dynamics of central government policy in 2025, particularly changes to the food security programme mechanism and the implementation of the Merah Putih Village Cooperatives (KDMP), present new challenges for the management of village funds at the village level. This study aims to describe the policy changes regarding the village fund programme on the management of village funds, as well as to analyse the application of the principles of good governance—namely participation, the rule of law, transparency, responsiveness, consensus orientation, fairness, effectiveness and efficiency, accountability and strategic vision in the management of village funds in Teluk Sasah Village, Seri Kuala Lobam Sub-district, Bintan Regency. The research employed a qualitative approach using the case study method. Data were collected through semi-structured interviews, observation and document analysis involving village officials, the Village Consultative Body, the Community Empowerment Agency, village facilitators and the community. Data analysis was carried out using the Miles and Huberman interactive model, supported by NVivo 15 software. The research findings indicate that the management of village funds has been carried out in accordance with the stages of planning, budgeting, implementation, reporting and accountability, based on the applicable regulations. Village funds were utilised for infrastructure development, health services, disaster mitigation and community empowerment. Changes to the food security programme policy led to adjustments in planning and delays in budget absorption, resulting in the second-phase non-earmarked village funds not being disbursed, whilst the implementation of the Village Development Master Plan (KDMP) continues to face constraints due to a lack of land meeting the development requirements. The management of village funds has also reflected the application of the UNDP's nine principles of good governance. This study concludes that the success of village fund management is determined not only by the application of good governance principles by village governments, but also by the consistency of central government policy and adequate resource support.

Keywords: good governance, management of village funds, village funds, village government.