

ABSTRAK

Galo Purwatiy, Muhlis Madani dan Andriana. Penerapan Tata Kelola (*Good Governance*) dalam Pengelolaan Dana Desa di Desa Galung Lombok Kabupaten Polewali Mandar.

Penerapan tata kelola pemerintahan yang baik (*good governance*) menjadi tuntutan utama dalam pengelolaan Dana Desa guna mewujudkan pemerintahan desa yang transparan, partisipatif, dan akuntabel. Pengelolaan Dana Desa yang efektif diharapkan mampu meningkatkan pembangunan serta kesejahteraan masyarakat desa, namun dalam praktiknya masih ditemukan berbagai kendala seperti keterbukaan informasi, keterlibatan masyarakat, dan pertanggungjawaban pengelolaan anggaran desa. Penelitian ini bertujuan untuk menganalisis penerapan prinsip *good governance* dalam pengelolaan Dana Desa di Kantor Desa Galung Lombok Kabupaten Polewali Mandar berdasarkan perspektif teori *stewardship* melalui indikator transparansi, partisipasi, dan akuntabilitas. Penelitian menggunakan metode kualitatif dengan pendekatan deskriptif. Teknik pengumpulan data dilakukan melalui observasi, wawancara mendalam, dan dokumentasi dengan informan yang terdiri atas aparat pemerintah desa, Badan Permusyawaratan Desa (BPD), serta masyarakat Desa Galung Lombok. Analisis data dilakukan melalui tahapan reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa penerapan prinsip *good governance* dalam pengelolaan Dana Desa di Desa Galung Lombok telah berjalan cukup baik. Transparansi diwujudkan melalui penyampaian informasi anggaran dan kegiatan desa kepada masyarakat, partisipasi masyarakat terlihat dalam keterlibatan pada forum musyawarah desa serta pelaksanaan kegiatan pembangunan, sedangkan akuntabilitas dilaksanakan melalui penyusunan laporan pertanggungjawaban dan pengawasan internal desa. Meskipun demikian, masih terdapat kendala pada optimalisasi partisipasi masyarakat serta pemahaman teknis pengelolaan administrasi keuangan desa. Secara keseluruhan, pemerintah desa telah menunjukkan peran sebagai *steward* yang mengutamakan kepentingan masyarakat dalam pengelolaan Dana Desa.

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

ABSTRACT

Galo Purwatiy, Muhlis Madani and Andriana. *Implementation of Good Governance in Village Fund Management in Galung Village, Lombok, Polewali Mandar Regenc.*

The implementation of good governance is a key requirement in Village Fund management, aimed at realizing transparent, participatory, and accountable village governance. Effective Village Fund management is expected to improve development and the welfare of village communities. However, in practice, various obstacles remain, such as information transparency, community involvement, and accountability in village budget management. This study aims to analyze the application of good governance principles in Village Fund management at the Galung Lombok Village Office, Polewali Mandar Regency, based on the perspective of stewardship theory, using indicators of transparency, participation, and accountability. The study employed qualitative methods with a descriptive approach. Data collection techniques included observation, in-depth interviews, and documentation with informants consisting of village government officials, the Village Consultative Body (BPD), and the Galung Lombok Village community. Data analysis was conducted through data reduction, data presentation, and conclusion drawing.

The results indicate that the application of good governance principles in Village Fund management in Galung Lombok Village has been quite successful. Transparency is demonstrated through the dissemination of village budget and activity information to the community. Community participation is demonstrated through involvement in village deliberation forums and the implementation of development activities. Accountability is demonstrated through the preparation of accountability reports and internal village oversight. However, challenges remain in optimizing community participation and understanding the technical aspects of village financial administration. Overall, the village government has demonstrated its stewardship, prioritizing community interests in the management of Villag

Keywords: *Good Governance, Village Fund, Transparency, Participation, Accountability, Stewardship.*