An Analysis of the Implementation of Good Governance Principles in the Management of Village-Owned Enterprises (BUMDes): A Case Study in Sabungan Village, Sipahutar District, North Tapanuli Regency

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Article Info
Received: 2025-04-117
Revised: 2025-05-30
Accepted: 2025-06-31

Keywords:
Village-Owned Enterprise; Principles of Good Governance Local Wisdom

Abstract

This study aims to analyze the implementation of Good Governance principles in the management of the Village-Owned Enterprise (BUMDes) in Sabungan Village. The implementation of Good Governance is assessed through five sub-indicators: (1) Transparency, (2) Accountability, (3) Community Participation, (4) Efficiency and Effectiveness, and (5) Rule of Law.The research uses a Mixed Method approach with a Sequential Explanatory Design (quantitative followed by qualitative explanation). The study involved 92 respondents for the questionnaire and 13 informants selected through purposive sampling. Data collection techniques included questionnaires, interviews, and documentation. The validity of quantitative data was tested using validity and reliability tests, while qualitative data was validated using source triangulation. The quantitative findings indicate a high level of implementation of Good Governance principles in the management of BUMDes in Sabungan Village. The most strongly implemented principle was Accountability, with a percentage of 22.65% and 36.96% of respondents agreeing. In contrast, the lowest was Community Participation, with 18.05% and 28.70% agreement. The qualitative results revealed several challenges and strategies. The challenges include:(1) Limited capital in the management of BUMDes Martabe in Sabungan Village and its implications for business development,(2) Lack of public understanding of regulations in the use of BUMDes Martabe facilities, and(3) Non-compliance of some community members in repaying loans to BUMDes, reflecting low awareness levels. The proposed strategies to enhance the effectiveness and sustainability of locally-based

BUMDes are:(1) Strengthening capital through deliberation and collective approaches,(2) Efforts to create transparent and equitable governance, and(3) Improving loan repayment compliance through the integration of local wisdom in BUMDes management, such as incorporating local values in various social and economic aspects. In this context, Batak social systems are emphasized, including:(1) Marsidapari (mutual cooperation in BUMDes management),(2) Marsipature Hutanabe (building the hometown together), and (3) Dalihan Na Tolu (a harmonious social structure).

I. Introduction

In an effort to encourage national economic growth, strengthening the village economy is a very important first step. Villages have a strategic role in improving community welfare through the implementation of economic development programs that provide opportunities for residents to develop local businesses. The government provides support through village autonomy policies, including the establishment of Village-Owned Enterprises (BUMDes) as stipulated in Law Number 6 of 2014 (Adhinata et al., 2020; Bachtiar, 2019). BUMDes functions as a village economic institution that manages local potential for the welfare of the community in a sustainable manner. In order for BUMDes to function optimally and sustainably, it is necessary to apply the principles of Good Governance, namely transparency, accountability, participation, efficiency and effectiveness, and the rule of law (Daempal et al., 2022; Simun & Kusbandrijo, 2025). The application of these principles will strengthen public trust, encourage active citizen engagement, and prevent abuse of authority and resources. In Sabungan Village, Sipahutar District, North Tapanuli Regency, BUMDes Martabe has been established as an effort to encourage village economic growth. However, in practice, these BUMDes face various challenges, such as low public awareness, lack of active participation, and obstacles in financial management, especially related to debts and receivables. Based on these conditions, this study aims to analyze the extent to which Good Governance principles are applied in the management of BUMDes in Sabungan Village (Arindhawati & Utami, 2020; Sukarja et al., 2020). This research also aims to identify the challenges and obstacles faced, as well as formulate strategies based on local wisdom to improve the effectiveness and sustainability of BUMDes management. It is hoped that the results of this study can be a reference in improving the governance of BUMDes, not only in Sabungan Village, but also in other villages that face similar problems.

2. Research Method

This study uses a Mixed Method approach with a Sequential Explanatory model,

which is an approach that combines quantitative and qualitative methods sequentially (Azhari et al., 2023; Sugiyono, 2020). The research began with the collection of quantitative data through the distribution of questionnaires to 92 respondents, to obtain an overview of the implementation of Good Governance principles in the management of BUMDes. After the quantitative data was analyzed, the research continued with a qualitative approach through in-depth interviews with 13 selected informants to explore the initial findings, uncover challenges, and develop relevant strategies. The data collection technique consists of three main methods: questionnaire, interview, and documentation. The questionnaire instrument was used to measure five main indicators of Good Governance, namely transparency, accountability, community participation, efficiency and effectiveness, and the rule of law. Interviews were conducted with key informants such as village heads, BUMDes administrators, community leaders, and village officials who understood the processes and obstacles in the management of BUMDes. Documentation is used to obtain supporting data such as financial statements and minutes of BUMDes meetings. The validity test of the data is carried out in different ways according to the approach. For quantitative data, the validity and reliability test of the instrument was used. Meanwhile, the validity test of qualitative data is carried out through the source triangulation technique, which is comparing information from various sources to ensure the consistency and correctness of the data. With this method, it is hoped that the results of the research will have sufficient accuracy and depth of analysis in describing the implementation of Good Governance as well as problems and strategies in the management of BUMDes in Sabungan Village.

3. Results and Discussion

Result

The results of quantitative research show that the level of implementation of the Good Governance principle in the management of BUMDes in Sabungan Village is relatively high. From the results of the questionnaire distributed to 92 respondents, it was found that most of the community assessed that the principles of governance had been applied in the management of Martabe BUMDes (Ardani et al., 2024; Yuliana & Alinsari, 2022). This is reflected in the results of data distribution on the five main indicators analyzed. The most dominant principle applied was accountability, with a percentage score of 22.65% and a respondent approval rate of 36.96%. This shows that the BUMDes management is relatively active in providing reports and accountability periodically, both to the village government and the community (Faharudin, 2023; Setiawan & Bharata, 2022). Good accountability is also characterized by the existence of a fund reporting mechanism and an internal supervision system. Meanwhile, the principle with the lowest score is public participation, which only obtained a percentage of 18.05% with an approval rate of 28.70%. This low number shows that there is still a lack of citizen involvement in the planning, decision-making, and evaluation process of BUMDes work programs. This is an important note because community participation is a key factor in the success of collective village economic management (Heriyanto, 2015;

Tomisa & Syafitri, 2020). On the principle of transparency, most respondents admitted that information related to BUMDes finances and policies is conveyed to the public, but it is not completely equitable in terms of accessibility and public understanding. For the principle of efficiency and effectiveness, the community considers that the business run by BUMDes has provided benefits, especially in providing farmers' needs. Meanwhile, the rule of law is still not running optimally, shown by the fact that there are still violations or ignorance of rules by some citizens. From the results of qualitative interviews with 13 informants, it was found that real challenges in the management of BUMDes were found, such as limited capital, low public understanding of the rules, and problems of uncollectible debts. In addition, managers also face obstacles in building collective awareness of residents (Hestiana et al., 2024; Rosmaida & Handayani, 2022). This information corroborates the quantitative finding that the principles of participation and the rule of law are still aspects that need to be strengthened for the sustainability of BUMDes.

Discussion

The results of this study show that the principle of Good Governance has been applied in the management of Martabe BUMDes in Sabungan Village, with accountability as the most prominent aspect. This is in line with the findings of Yuanita (2021) who stated that the principle of accountability is one of the strongest pillars in the management of BUMDes in Sedati Agung Village, although the aspects of transparency and participation still need to be strengthened. With a routine reporting system and clear documentation of the use of funds, it is easier for the public to supervise and evaluate the performance of BUMDes. However, the findings of this study also show that community participation is still low, which is in line with the results of research by Nugraha & Aji (2021) at BUMDes Kuta Kencana. In his research, the participation of residents in the decision-making process and business planning is also still limited. This proves that there are still many BUMDes that are managed in a top-down pattern, where the community is only used as an object rather than a subject. In fact, active community participation is very important to ensure the sustainability and relevance of the business programs that are run. In terms of transparency, even though financial information is available, not all people are able to access or understand the data. These findings are similar to the results of Hamid & Maulindra (2019) research at BUMDes Sumber Jaya Abadi, which shows that even though financial reports are available, there is no inclusive public communication mechanism. In other words, the availability of information does not necessarily guarantee openness if it is not followed by education or assistance to the community. Meanwhile, in terms of efficiency and effectiveness, BUMDes Martabe is quite successful in providing economic services needed by farmers, especially in fertilizer distribution. This strengthens the results of research by Budiaji (2013) which emphasizes the importance of analyzing village potential and assets in determining BUMDes business units. Effectiveness can also be seen in increasing citizens' access to local agricultural needs, although limited capital and dependence on receivables remain

challenges. Finally, in the application of the rule of law, this study found violations or non-compliance of the community in paying obligations to BUMDes. This strengthens the results of a study by Arifin et al. (2023; Mulyana et al., 2024) which highlights the weak enforcement of internal rules and low public legal awareness in BUMDes Usaha Sejahtera. To overcome this, this study recommends approaches based on Batak local wisdom, such as Marsidapari,

Marsipature Huta Na Be, and Dalihan Na Tolu, which can be a contextual solution to build a sense of responsibility and solidarity of citizens in the management of BUMDes.

4. Conclusion

The results of the research The implementation of good governance principles in the management of Martabe BUMDes in Sabungan Village as a whole has gone well, with a total achievement of 79.35% of respondents. The application of the five main principles of good governance, namely, Transparency, Accountability, Participation, Efficiency and effectiveness, and Legal Supermarket are important indicators in assessing the performance of the governance of BUMDes. The principle of transparency obtained a percentage of 21.12% with the largest distribution of answers in the agree category of 25.43%. This shows that most people feel that there is openness in the delivery of information, especially in terms of financial reporting and business activities of BUMDes which are informed periodically. The Principle of Accountability recorded a percentage of 22.65% with the most answers also in the agree category of 36.96%. This achievement reflects that the public considers that BUMDes managers have carried out adequate accountability, both through the preparation of financial statements and in explaining the use of funds to the public. In the principle of participation, a percentage of 18.02% was obtained with the most answers of 28.70% Also in the agree category. These results show that the community has been involved in the process of deliberation and decision-making related to BUMDes activities, although participation has not been evenly distributed among all age groups or social groups. Meanwhile, the principle of efficiency and effectiveness obtained a percentage of 19.08%, with the most answer distribution of 40.00% in the neutral category. These findings indicate that although resource management has been running quite optimally, there is still a need for improvement, especially in the evaluation of business performance in a sustainable manner to increase economic impact more significantly. The principle of the rule of law showed a percentage of 19.13%, with the largest answer of 27.83% in the agree category. This shows that regulations in the management of BUMDes have been understood and implemented, but the application of legal sanctions for violations is still not fully enforced consistently. In general, the implementation of good governance principles in the management of Martabe BUMDes in Sabungan Village shows a positive direction. This achievement provides an overview that BUMDes governance has significantly met the elements of transparency, accountability, and community participation, although there is still a need to strengthen the efficiency and law enforcement aspects to ensure the sustainability and effectiveness of BUMDes businesses in the future. Challenges and obstacles in the management of Martabe BUMDes are limited capital, high bond transactions that are not immediately repaid

and the utilization and management of BUMDes facilities that do not have clear regulations. Although still facing challenges, the implementation of good governance in BUMDes Martabe continues to grow. Stricter regulations, transparency in capital management, and active community involvement through Musrenbang are needed to make BUMDes more effective and sustainable. There are several strategies to increase the effectiveness and sustainability of Local-based BUMDes. The strategies are (1) Strengthening Capital Through Deliberation and Collective Approach, (2) As an Effort to Create Transparent and Fair Governance, (3) Efforts to Improve Compliance in Debt and Receivables Payments and the Application of Local Wisdom Based in the Management of BUMDes such as Covering Local Wisdom in various social and economic aspects. In this context, the known social system of the Batak community is: (1) Marsidapari (Gotong Royong in the management of BUMDes), (2) Marsipature Hutanabe (building a hometown together), (3) Dalihan Na Tolu (Harmonious social structure). This strategy aims to ensure the sustainability of BUMDes' businesses, improve community welfare, and strengthen the village economy more effectively and professionally.

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