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Analisis Good Village Governance pada Desa Panggungharjo, Kabupaten Bantul
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INTISARI

Pemberlakuan Undang-Undang Nomor 6 Tahun 2014 tentang Desa menandai era otonomi desa dan pelimpahan alokasi fiskal berskala besar melalui instrumen Dana Desa. Namun, lonjakan transfer anggaran tersebut memicu fenomena permasalahan berupa eskalasi kasus korupsi aparatur desa, praktik nepotisme, serta marjinalisasi hak-hak kelompok rentan di berbagai wilayah Indonesia, termasuk di Daerah Istimewa Yogyakarta. Penelitian ini bertujuan untuk mengidentifikasi dan menganalisis secara komprehensif tata kelola pemerintahan desa yang baik (*Good Village Governance*) di Desa Panggungharjo, Kabupaten Bantul. Desa ini memiliki relevansi strategis sebagai lokus kajian karena meraih predikat Desa Antikorupsi yang diinisiasi oleh Komisi Pemberantasan Korupsi pada tahun 2021 serta memiliki inovasi kelembagaan lokal yang mandiri. Analisis difokuskan pada empat prinsip utama tata kelola: akuntabilitas, transparansi, inklusivitas, dan keadilan, yang diadaptasi dari kerangka konseptual Lockwood, Pomeranz dan Stedman, serta indikator Bank Dunia.

Penelitian ini menggunakan pendekatan kualitatif deskriptif dengan desain studi kasus. Pengumpulan data primer dilakukan melalui wawancara mendalam semi-terstruktur dengan sembilan informan kunci yang dipilih secara purposif, merepresentasikan unsur eksekutif desa (Lurah, Carik, Kaur Danarta, Kaur Pangripta), unsur legislatif desa (Ketua Bamuskal), lembaga pengelola jaring sosial desa (Bapel JPS), unsur kepemudaan (Karang Taruna), kepemimpinan kewilayahan (Dukuh), serta representasi kelompok masyarakat miskin dan perempuan rentan. Data sekunder dihimpun melalui penelusuran dokumentasi regulasi hukum, dokumen perencanaan (RPJMKal, RKPKal), postur anggaran APBKal, laporan pertanggungjawaban realisasi keuangan, serta arsip administratif terkait. Keabsahan data diuji menggunakan triangulasi sumber dan triangulasi metode, sedangkan analisis data dioperasionalkan melalui tahapan *open coding*, *axial coding*, dan *selective coding*.

Hasil penelitian menunjukkan bahwa Desa Panggungharjo telah menerapkan prinsip-prinsip GVG secara substantif pada masing-masing pilar. Pada aspek akuntabilitas, ditemukan pola *akuntabilitas fungsional-pragmatis*; kepatuhan vertikal berbasis digitalisasi (integrasi Siskeudes *online* dan aplikasi e-RAB) serta akuntabilitas kinerja berbasis tunjangan kinerja berjalan sangat disiplin, meskipun masih terdapat celah administratif berupa ketiadaan *Standard Operating Procedure* (SOP) tertulis untuk rincian tugas pamong. Dimensi transparansi berada pada taraf *paripurna*, ditopang oleh pelembagaan struktural Pengelola Sistem Informasi Desa (PSID) sejak 2015, SOP permohonan informasi bebas biaya, keterbukaan informasi pengadaan barang/jasa, serta pengungkapan atas kegagalan maupun penundaan target program. Dimensi inklusivitas mencerminkan kondisi *inklusivitas bersyarat*; keterlibatan formal kelompok perempuan dan warga miskin telah memadai, namun menyisakan kelemahan berupa ketiadaan saluran umpan balik dari penerima manfaat Bapel JPS, stagnasi organisasi pemuda di level padukuhan, serta munculnya jebakan *paternalistic inclusion* berupa ketiadaan forum khusus bagi kelompok marjinal. Dimensi keadilan menampilkan karakteristik *keadilan asimetris*; imparsialitas aparatur dalam pelayanan publik belum diatur melalui SOP tertulis, sementara keadilan distributif terdistorsi oleh ketidakakuratan data kemiskinan nasional (DTKS) dari pemerintah pusat. Penelitian ini menegaskan bahwa reformasi kelembagaan desa menuntut pergeseran dari partisipasi prosedural semu (*tokenism*) menuju pembongkaran eksklusi internal dan harmonisasi tata kelola antar-level pemerintahan.

Kata Kunci: *Good Village Governance*, Akuntabilitas, Transparansi, Inklusivitas Bersyarat, Keadilan Asimetris, Desa Antikorupsi, Panggungharjo.

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ABSTRACT

The enactment of Law Number 6 of 2014 concerning Villages, has granted formal autonomy and substantially expanded fiscal transfers to rural grassroots via the national Village Fund mechanism. Concurrently, however, this financial decentralization has triggered an escalation of governance pathologies, including an alarming increase in village apparatus corruption, administrative nepotism, and the political marginalization of vulnerable groups, including within the Special Region of Yogyakarta. This research aims to examine and analyze the operationalization of Good Village Governance (GVG) in Panggungharjo Village, Bantul Regency. Panggungharjo provides a critical research locus as Indonesia's first Anti-Corruption Village pilot project designated by the Corruption Eradication Commission (KPK) in 2021, distinguished by its autonomous local institutions. The analytical framework centers on four core governance dimensions: accountability, transparency, inclusiveness, and fairness, adapted from the theoretical formulations of Lockwood, Pomeranz and Stedman, and the World Bank.

This study adopted a descriptive qualitative approach utilizing an intrinsic case study design. Primary data were gathered through semi-structured, in-depth interviews with nine purposively selected key informants representing the village executive branch (Village Head, Village Secretary, Head of Planning Affairs, Head of Financial Affairs), the village consultative body (Chairperson of Bamuskal), specialized local institutions (Social Safety Net Agency/Bapel JPS, Youth Organization/*Karang Taruna*), sub-village territorial leadership (*Dukuh*), and vulnerable community members (impoverished women). Secondary data were compiled through documentary analysis of statutory frameworks, medium- and annual-development plans (RPJMKal, RKPKal), village budget structures (APBKal), budget realization reports, and oversight records. Data trustworthiness was secured through method and source triangulation, whereas data analysis followed systematic open, axial, and selective coding procedures.

The empirical findings reveal that Panggungharjo Village embodies an advanced yet nuanced governance model characterized by distinct structural asymmetries across its operational pillars. Accountability operates in a *functional-pragmatic* mode; digital upward compliance (real-time Siskeudes synchronized with Bantul's e-RAB system) and an output-based performance allowance mechanism successfully drive bureaucratic productivity, yet a procedural gap remains due to the absence of written Standard Operating Procedures governing daily individual staff tasks. Transparency achieves a *consummate* institutional level, anchored by the Village Information System Management Unit (PSID) since 2015, zero-fee information access protocols, transparent procurement tenders, and public disclosures of performance setbacks and carry-over funds. Inclusiveness reflects *conditional inclusiveness*; while statutory representation of women and disadvantaged groups is met in formal planning bodies, institutional bottlenecks persist—specifically, the lack of a feedback loop for Bapel JPS aid recipients, dormancy among sub-village youth groups, and an emergent pattern of *paternalistic inclusion*, wherein generous material security is delivered from above without establishing autonomous political deliberative spaces for the poor. Fairness manifests as *asymmetric fairness*; administrative impartiality relies heavily on informal-ethical directives and periodic staff rotations rather than enforceable written statutes, while distributive fairness is strained by misalignments in the national unified poverty database (DTKS). This research highlights that rural governance reform requires transcending tokenistic participatory rituals to dismantle internal social exclusion and resolve intergovernmental administrative frictions.

Keywords: Good Village Governance, Accountability, Transparency, Conditional Inclusiveness, Asymmetric Fairness, Anti-Corruption Village, Panggungharjo.