

**ANALISIS PRAKTIK *PUBLIC GOVERNANCE DEVELOPMENT* DALAM
PENYUSUNAN ANGGARAN DAN PELAPORAN REALISASI
ANGGARAN DESA DI DESA AMBENGAN**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis praktik *Public Governance Development* dalam penyusunan anggaran dan pelaporan realisasi anggaran di Desa Ambengan, Kecamatan Sukasada, Kabupaten Buleleng. Penelitian ini menggunakan pendekatan kualitatif dengan metode deskriptif, di mana data dikumpulkan melalui teknik wawancara, observasi, dan dokumentasi. Fokus utama dari penelitian ini adalah mengevaluasi sejauh mana penerapan tiga bentuk tata kelola publik, yaitu *network governance*, *collaborative governance*, dan *digital governance* dalam pengelolaan keuangan desa. Hasil penelitian menunjukkan bahwa *network governance* telah tercermin melalui kolaborasi antar aktor desa dalam proses perencanaan dan penganggaran. *Collaborative governance* terlihat dari partisipasi aktif masyarakat dalam musyawarah desa dan pelibatan mereka dalam penyusunan kebijakan anggaran. Sementara itu, *digital governance* telah diimplementasikan melalui penggunaan aplikasi SISKEUDES untuk pelaporan keuangan desa, meskipun masih menghadapi tantangan seperti keterbatasan sumber daya manusia dan beban kerja yang tinggi bagi perangkat desa. Secara keseluruhan, praktik tata kelola publik di Desa Ambengan sudah berjalan cukup baik, namun masih memerlukan penguatan kapasitas dan optimalisasi pemanfaatan teknologi. Penelitian ini diharapkan dapat memberikan kontribusi terhadap pengembangan tata kelola keuangan desa yang lebih transparan, akuntabel, dan partisipatif.

Kata kunci: *Public Governance*, *Network Governance*, *Collaborative Governance*, dan *Digital Governance*

**ANALYSIS OF PUBLIC GOVERNANCE DEVELOPMENT PRACTICES IN
BUDGET PLANNING AND BUDGET REALIZATION REPORTING IN
AMBENGAN VILLAGE**

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ABSTRACT

This study aims to analyze the practice of Public Governance Development in the budget planning and budget realization reporting processes in Ambengan Village, Sukasada District, Buleleng Regency. A qualitative descriptive approach was employed, with data collected through interviews, observations, and documentation. The main focus of this research is to evaluate the implementation of three forms of public governance network governance, collaborative governance, and digital governance in village financial management. The findings reveal that network governance is reflected in the collaboration among village actors during budget formulation. Collaborative governance is evident through active community participation in village deliberation forums and their involvement in policy-making. Meanwhile, digital governance has been implemented through the use of the SISKEUDES application for financial reporting, although challenges remain such as limited human resources and excessive workloads for village officials. Overall, public governance practices in Ambengan Village are progressing well but require further strengthening in terms of capacity building and optimal use of technology. This research is expected to contribute to the development of more transparent, accountable, and participatory village financial governance.

Keywords : Public Governance, Network Governance, Collaborative Governance, dan Digital Governance