

## RINGKASAN

Penelitian ini berfokus pada politik anggaran transparansi pelaporan keuangan desa untuk mewujudkan *good village governance* di Desa Panggisari, Kecamatan Mandiraja, Kabupaten Banjarnegara. Tujuan Penelitian ini adalah (1) menjelaskan sebab-sebab transparansi pengelolaan keuangan desa masih belum berjalan dengan maksimal; (2) menyusun rekomendasi kebijakan pelaporan keuangan desa untuk mewujudkan prinsip transparansi dalam *good village governance*; sebagai bentuk politik anggaran transparansi pelaporan keuangan desa untuk mewujudkan *good village governance*. Dengan menggunakan metode kualitatif, hasilnya adalah: (1) Terjadinya kejanggalaan keuangan di Desa Panggisari tidak lepas dari pertanggungjawaban yang telah dibuat oleh Pemerintah Desa Panggisari setiap tahunnya. Pemerintah Desa Panggisari belum transparan dalam pelaporan; (2) Prinsip transparansi pelaporan keuangan di perdesaan masih belum maksimal karena disebabkan oleh laporan fiktif seperti laporan kepada pemerintah supra desa tidak sesuai dengan bukti transaksi yang asli; (3) Rekomendasi kebijakan pada pelaporan keuangan desa yang transparan berupa pemanfaatan *web* desa yang terhubung *siskeudes* sebagai media *online* yang mudah diakses dimanapun dan kapanpun. *Website* desa yang terhubung *siskeudes* dapat digunakan sebagai sistem pengelolaan anggaran transparan yang menampilkan secara detil, mulai dari proses perencanaan, penganggaran, penatausahaan, pelaporan hingga pertanggungjawaban.

**Kata Kunci:** pemerintah desa, *good governance*, transparansi, anggaran, kebijakan

## **SUMMARY**

*This study focuses on the politics of budget transparency in village financial reporting to realize good village governance in Panggisari Village, Mandiraja District, Banjarnegara Regency. The objectives of the study are (1) to explain the reasons for the transparency of village financial management that is still not running optimally; (2) formulating policy recommendations for village financial reporting to realize the principle of transparency in good village governance; as a political form of budget transparency in village financial reporting to realize good village governance. By using qualitative methods, the results are; (1) The occurrence of financial irregularities in Panggisari Village cannot be separated from the accountability that has been made by the Panggisari Village Government every year. The Panggisari Village Government has not been transparent in reporting; (2) The Principle of transparency of financial reporting in rural areas is still not maximized because it is caused by fictitious reports such as reports to the supra-village government that are not in accordance with the original transaction evid. Policy recommendations on transparent village financial reporting are in the form of using village webs that are connected to the siskeudes as an online media that is easily accessible anywhere and anytime. Village website linked siskeudes can be used as a transparent budget management system that displays in detail, from the planning, budgeting, administration, reporting to accountability processes.*

**Keywords:** *village government, good governance, transparency, budget, policy*