

Akuntabilitas dan Transparansi Perencanaan Anggaran Pendapatan dan Belanja Desa (Studi Pada Desa Tanggul Wetan Kecamatan Tanggul Kabupaten Jember). (*Accountability and Transparency of Village Revenue and Expenditure Budget Planning (Study on Tanggul Wetan Village, Tanggul District) Jember Regency*)
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ABSTRACT

This study aims to explain the Accountability and Transparency of Village Revenue and Expenditure Budget Planning in Tanggul Wetan Village with indicators based on Permendagri Number 114 of 2014 and Permendagri Number 20 of 2018. This research is included in qualitative research, the data used are primary data and secondary data with data collection procedures, namely interviews and documentation. The data analysis technique uses the Miles and Huberman model, the activities in data analysis are data reduction, data display, conclusion drawing and verification. For the validity of the data using a triangulation technique, namely source triangulation.

The results of this study indicate that the Accountability and Transparency of Village Revenue and Expenditure Budget Planning in Tanggul Wetan Village is accordance with the indicators based on Permendagri Number 114 of 2014 and Permendagri Number 20 of 2018. Things that need to be improved by the village government are by re-activating website so that the society can receive the information regularly and adding a suggestions and aspirations from people who are not present at the discussion forum.

Key words: *Accountability and Transparency of APBDes Planning, Permendagri Number 114 of 2014, Permendagri Number 20 of 2018*