

**Analysis of Village Revenue and Expenditure Budget Planning (Study in
Leces Village, Leces District, Probolinggo Regency)**

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ABSTRACT

This study aims to determine the APBDes planning in Leces Village and analyze the suitability of APBDes planning in Leces Village, Leces District, Probolinggo Regency with village financial management planning according to the Minister of Home Affairs Regulation (Permendagri) Number 20 of 2018. This research is located in Leces Village, Leces District, Probolinggo Regency. This research is included in the type of comparative qualitative research using primary and secondary data collected using observation, interview, and documentation techniques. The validity of the data was checked by using the triangulation method. This study uses data analysis by reducing data, presenting data, and making conclusions. The results showed that the APBDes planning process in Leces Village had been going well and 93% were in accordance with Permendagri Number 20 of 2018. Leces Village can stipulate a Village Regulation on APBDes which is the output of the village financial management planning process in a timely manner in accordance with what is in the Permendagri Number 20 of 2018 which is December before the next fiscal year

Keywords: APBDes Planning, Leces Village, Permendagri Number 20 of 2018