

The Role of Village Apparatus in Accountability of Village Fund Management Planning (Case Study in Triwungan Village, Kotaanyar District, Probolinggo Regency) Dessy Putri Andini, SE., MM

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ABSTRACT

This study aims to explain village fund management planning in Triwungan Village, as well as analyze village financial management planning in Triwungan Village, Kotaanyar District, Probolinggo Regency with village financial management planning according to the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018. Triwungan, Kotaanyar District, Regency Probolinggo. This research is included in the type of descriptive qualitative research using primary and secondary data collected using observation, interview, and documentation techniques. Data validity was checked by using triangulation method. This study uses data analysis by reducing data, presenting data, and making conclusions. The results show that the Triwungan financial management planning process has gone well and is in accordance with Permendagri Number 20 of 2018. Triwungan 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 Permendagri Number 20 2018 is December before the next fiscal year

Keyword: The Role of Village Apparatus in Planning Accountability, Village Financial Management, Triwungan Village, Permendagri Number 20 of 2018