

Analysis of Reporting and Accountability of the Village Revenue and Expenditure Budget (APBDes) in Sidorejo Village, Umbulsari District, Jember Regency

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ABSTRACT

This study aims to determine the reporting and accountability of the village income and expenditure budget in Sidorejo Village with the Minister of Home Affairs Regulation Number 20 of 2018 and to know the reporting and accountability procedures for the village income and expenditure budget in Sidorejo Village. This study uses qualitative methods, the data used are primary data and secondary data with data collection methods, namely interviews and documentation. Data analysis technique using Bodgan and Biklen in Moleong Year 2012 is to collect and filter the information obtained thoroughly and then draw conclusions. For the validity of the data using the source triangulation technique.

The results of this study indicate that the Analysis of Reporting and Accountability of the Village Revenue and Expenditure Budget (APBDes) in Sidorejo Village, Umbulsari District, Jember Regency is in accordance with the indicators based on the Minister of Home Affairs Regulation Number 20 of 2018. With the village income and expenditure budget program (APBDes) it is hoped that the Village and Community Empowerment Service (DPMD) will conduct more intensive training with the government and village officials on the implementation of the Village Revenue and Expenditure Budget (APBDes) and the Sidorejo village government to increase the socialization of the Sidorejo village revenue and expenditure budget program.

Keywords : Analysis of Reporting and Accountability of Village Revenue and Expenditure Budget, Minister of Home Affairs Regulation Number 20 of 2018