

***Financial Management Planning Analysis
Village (Case Study on Suboh Village, Regency
Situbondo)***

Oryza Ardhiarisca S.E., M.Si., M.ST.

Siti Nur Indri Munawarah

Study Program Public sector accounting

Majoring of Business

ABSTRACT

This research aims to understand how APBDes planning in Suboh Village is carried out and the extent to which the local community agrees on the planning. This study also wants to see the extent to which the planning of the APBDes in Suboh Village is in accordance with the financial management rules regulated in the Regulation of the Minister of Home Affairs (Permendagri) Number 20 of 2018. The location of the research is in Suboh Village, Suboh District, Situbondo Regency. This research is included in the type of descriptive qualitative research. The data used consisted of primary and secondary data. The data was collected using interview and documentation techniques. The validity of the data was checked using the triangulation method. This research uses data analysis by reducing data, presenting data, and making conclusions. The results of the study show that the APBDes planning process in Suboh Village has been running quite well and 93% has been in accordance with Permendagri Number 20 of 2018. Suboh Village can stipulate Village regulations on APBDes which are the output of the village financial management planning process in a timely manner in accordance with the provisions of Permendagri Number 20 of 2018, namely the month before the fiscal year.

Keywords : *Village Financial Management, APBDes, Permendagri Number 20 of 2018, Suboh Village*