

ABSTRACT

This research is based on Permendagri No. 113 of 2014 concerning Village Financial Management. This research aims to determine the application of the principles of transparency and accountability of the Village Revenue and Expenditure Budget in Kambitin Raya Village, Tabalong Regency. This type of research uses a qualitative approach and the data sources used are primary and secondary data sources. Primary data sources are obtained from interviews with the Kambitin Raya Village apparatus such as the Village Head, Secretary and Kaur Keuangan. Meanwhile, secondary data comes from supporting documents such as the RPJM, APBDes Realization Report, evidence of the Musrenbangdes attendance list and other supporting evidence. The results of this study indicate that the APBDes management in Kambitin Raya Village has fulfilled the application of the principles of transparency and accountability in accordance with applicable policies and legislation while still making adjustments to the existing situation and conditions.

Keywords: APBDes, Transparency, Accountability