

***Accountability and Transparency in the Management of the Village Revenue and Expenditure Budget (APBDes) Study in Pancakarya Village***

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***ABSTRACT***

*This study aims to determine and explain the accountability and transparency of the management of the Village Revenue and Expenditure Budget (APBDes) in Pancakarya Village. The research method used is a qualitative research method using primary and secondary data, namely the results of interviews and documentation. To test the validity of the data using source triangulation techniques. The results of the study explain that Pancakarya Village has implemented the principles of accountability and transparency in the management of the Village Revenue and Expenditure Budget (APBDes). However, there are still obstacles, namely the lack of optimization of the use of the Village Information System (SID) website as a means of transparency in presenting APBDes information to the public in an effective and efficient manner.*

***Keywords:*** *Village Revenue and Expenditure Budget, Accountability, Transparency, Pancakarya Village*