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**TRANSPARANSI DAN AKUNTABILITAS PEMERINTAH DESA DALAM PENGELOLAAN ANGGARAN PENDAPATAN DAN BELANJA DESA (APBDES)**

(Studi Pada Alokasi Dana Desa Tahun Anggaran 2016 Di Desa Sungai Dua Kecamatan Rambutan Kabupaten Banyuasin)

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***Abstract***

*This study aims to find out how far the application of the principles of transparency and accountability of the Village Head in the management of APBDes in Sungai Dua Village, Rambutan Sub-district, Banyuasin Regency, on Village Fund Allocation (ADD) through activities that include: Planning, Implementation, Reporting, and Accountability. The research method used is qualitative method. The resource persons in this study consisted of Village Secretary and Community Representative. Data collection techniques used in the form of interviews, observation, and analysis of documentation. Data analysis technique is done by organizing data, data simplification, data analysis process and interpretation result. The results of this study indicate that the Village Head in Sungai Dua Village Rambutan Banyuasin District has implemented the principles of transparency and accountability in the management of APBDes fiscal year 2016. In general, transparency and accountability in Sungai Dua Village, Rambutan Sub-district, Banyuasin Regency has been running well, There are some weaknesses that still have to be fixed.*

**Keywords:** *Village Revenue and Expenditure Budget (APBDes), Village Fund Allocation (ADD, Transparency and Accountability.*