



## Village Fund Accounting Model in Realizing Nagari Financial Accountability

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**ABSTRACT:** This study aims to create an accrual-based accounting model for the Nagari Government. The research method used in obtaining data is observation and interviews while analyzing data using qualitative analysis, namely analysis using an accrual-based accounting model based on Minister of Home Affairs Regulation Number 20 of 2018 concerning the Application of Accrual-Based Government Accounting Standards in village financial management. The analysis results show that since issuing Minister of Home Affairs Regulation Number 20 of 2018 concerning the Application of Accrual-Based Government Accounting Standards in Village Financial Management until the end of 2022, it has not been optimal in preparing accrual-based Nagari Government financial reports. This happens because the apparatus resources must still be ready to implement accrual-based accounting. In addition, the formats used as tools in accrual-based accounting records are more complete, so it is necessary to design a model that the village apparatus can understand. It is hoped that through this research, the implementation of accrual-based accounting can be further improved so that accountability in managing village funds can be achieved as expected.

**Keywords:** Accrual, Nagari, Model, Accountability



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## INTRODUCTION

Disclosure of information related to village finances to the public is something that must be considered by the Nagari Government as a form of implementing the principle of accountability for the use of village funds ([Meutia & Liliana, 2017](#)). Financial reports are things that must be made by the nagari government as a means of conveying accountability for the Government's performance in financial matters ([Nurhakim & Yudianto, 2018](#)). The presentation of financial reports is expected to be presented reliably and with quality so that it can make it easier for the public to understand these financial reports. Government Regulation Number 71 Concerning Government Accounting Standards (2010), states that there are several characteristics of financial reports that must be met including (1) Reliable, (2) Relevant, (3) Understandable, and (4) Comparable. Public sector accounting is a field of accounting used by the government in making

financial records and reporting. Regional autonomy is the turning point for the development of public sector accounting in a much better direction ([Farida et al., 2018](#)). The existence of regional autonomy allows local governments to carry out financial management with decisions in their own hands ([Cahyana & Suprasto, 2023](#)). Regional autonomy and fiscal decentralization provide flexibility for the government to make decisions related to the management and arrangement of regional finances ([Fitriyani et al., 2018](#)). Through this, the implementation of accountability and transparency in regional financial management began to materialize ([Munawar, 2016](#)).

In 2020 the government issued Government Regulation instead of Law (Perpu) No. 1 of 2020, which later became Law Number 2 of 2020, concerning State Financial Policy and Financial System Stability for Handling Covid-19 (2020). However, in 2023 regulations related to state finances return to Law Number 17 of 2003 concerning State Finance which requires government agencies to provide accountability in the form of financial reports related to the use of the APBN/APBD (2003). The central and regional governments, including the Nagari government, must carry out this obligation. The financial reports that the government itself must make are (1) Budget Realization Report (LRA), (2) Balance Sheet, (3) Operational Report (LO), (4) Changes in Equity Report (LPE), and Notes on Financial Statements (CaLK) ([Widyanti, 2018](#)). Government Regulation Number 71 of 2010 concerning Government Accounting Standards is a form of the government's seriousness in following up on provisions regarding the format of financial reports, which are guidelines for regional governments in preparing financial reports. In addition to regulating financial report formats, these regulations also cover information related to accounting treatment, accounting recognition, and various accounting policies in government finance. The issuance of this regulation has a substantial positive impact considering the need for uniformity in the presentation of financial reports to provide the same perception and understanding between users of financial reports and financial report supervisors ([Maryati et al., 2015](#)).

The Indonesian government is committed to changing to a more advanced direction in the accounting field by applying accrual-based accounting following Government Regulation 71 of 2010 in every government agency from the center to the village level. Various rules and laws related to government financial management have been drafted, but the implementation still needs to be improved. At the same time, applying accrual-based accounting in government is expected to be a preventive measure to reduce irregularities and leakages in managing state finances ([Hartati, 2020](#)). The better management of state finances will have an impact on improving local government performance in a direction that is far more transparent and accountable ([Pratiwi et al., 2019](#)).

Accrual basis accounting is an accounting basis where economic transactions or other events are recognized, recorded and presented in financial reports when the transaction occurs, without regard to the time cash or cash equivalents are received or paid ([Sofia et al., 2023](#)). In accrual-based accounting, recording time corresponds to when resource flows occur, so it can provide the most comprehensive information because all resource flows are recorded ([Sukartini et al., 2016](#)). This research will design an accrual-based government financial report format model. Through this accrual basis, it is hoped that it will increase transparency and accountability in government financial management. The accrual-based financial reporting models designed in this research can later be used as a reference for local regional governments, considering the low level of understanding of human resources who manage village finances ([Maryati et al., 2015](#)).

The application of accrual-based accounting has yet to be maximized in its implementation. This occurs at the village-level government, which still needs to implement accrual-based accounting due to a lack of understanding of human resources in the village ([Arniwita et al., 2019](#)). Based on the researchers' observations, many village-level governments still need to implement accrual-based accounting to prepare their financial reports optimally ([Andriani et al., 2023](#)). The village-level government is currently more focused on using the village financial system application launched by the BPKP. Even though there has been an application for the village financial system, accrual-based accounting still needs to be implemented optimally. This is due to a limited understanding of human resources, who are responsible for inputting financial data and making accrual-based financial reports not as expected. Based on the background described, researchers need to design a village fund accounting model to realize accountability for government financial management, especially at the village level.

### Agency Theory

Agency theory is a concept that provides an explanation of the relationship between principles and agents ([Nurlinda, 2021](#)). The party that has the authority to give responsibility to other parties is called the principle and the party that accepts responsibility from the principle is the agent ([Raharjo, 2015](#)). In public sector organizations, the community plays the role of principal and government, in this case the village head and village officials are agents who must carry out the mandate given by the community and are obliged to provide accountability for every activity and activity related to the mandate given by the community ([Chrisman, 2019](#)). The village head and village officials are responsible for managing the resources owned by the village and entrusted by the community. Therefore, the village government is obliged to provide transparent and accountable financial information to the community as a form of accountability in accordance with the laws in force in Indonesia ([Hendriksen & Van Breda, 2000](#)).

### Village Fund

According to [Andriani et al \(2021\)](#) Village funds are sourced from the State Revenue and Expenditure Budget (APBN). These funds are transferred through the district/city Regional Revenue and Expenditure Budget, which aims to fund the implementation of government activities for development and community empowerment and development ([Andriani, 2023](#)). According to [Oktaviona et al. \(2022\)](#), allocating village funds aims to improve the community's conditions and standard of living to achieve fair and equitable welfare. This goal is a concrete manifestation of the seriousness of the central government to the government at the village level.

### Village Fund Management

Minister of Home Affairs Regulation Number 113 of 2014 states that the Village Head is the holder of village financial management authority and represents the Village Government in the ownership of separated village assets. Managing village finances in one budget starts from January 1 to December 31 of the current year and is outlined in the Village Revenue and Expenditure Budget (2014).

### 1) Planning, Administration, Implementation, Reporting, and Accountability of Village Funds

Planning, Administration, Implementation, Reporting, Accountability, and supervision of Village Funds are guided by the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 113 of 2014.

#### a) Planning

The village government prepares village development plans following its authority which refers to district/city development plans. Village planning includes the *Village Village Medium Term Development Plan* for 6 (six) years. As for the annual plan, namely *Village Government Work Plan*. This plan is prepared based on the results of a village meeting which is implemented no later than June of the current year.

#### b) Administration

Administration of village finances is a recording activity that the village treasurer carries explicitly out. The village treasurer must record all transactions in the form of receipts and expenditures. The treasurer only does the recording, not yet in the form of accounting journals but in bookkeeping.

#### c) Implementation

- 1) All village receipts and expenditures for exercising village authority are carried out through the village treasury account.
- 2) Particularly for villages that do not yet have banking services in their area, the district/municipal government shall determine the arrangements.
- 3) All village receipts and expenditures, as referred to in paragraph (1), must be supported by complete and valid evidence.

#### d) Reporting

The village government carries out its duties, authorities, rights, and obligations in managing village finances. The village head must submit periodic reports, namely semi-annual and annual, which will be submitted to the Regent/Mayor.

#### e) Accountability

The Village Head submits the Accountability Report on the Realization of the Village APBDes Implementation to the Regent/Mayor—accountability Report on Realization of APBDesa Implementation consisting of income, expenditure, and financing. The Accountability Report on the Realization of APBDesa Implementation is submitted 1 (one) month after the end of the current budget year.

## 2) Purpose of Village Funds

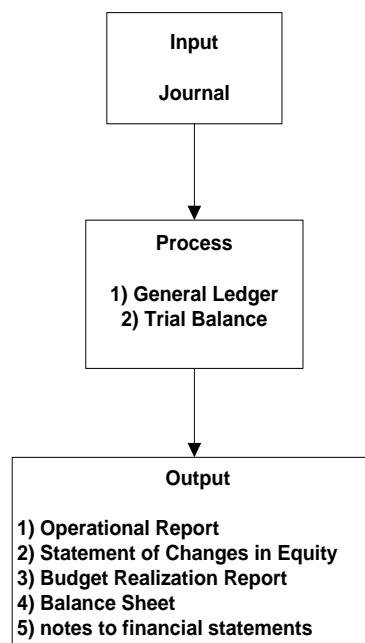
Based on Law No. 6 of 2014 concerning Villages states that the purpose of village funds is to improve public services, reduce poverty levels, improve the village economy, and increase sustainable development (2014). In addition, the village also has the opportunity to conduct training that can improve the quality of human resources in the village.

## Accountability

According to LAN and BPKP RI, accountability is an obligation to provide accountability for performance that has been implemented to leaders or organizations that have the responsibility to hold accountable (2000). According to [UNDP \(2008\)](#), accountability is an evaluation carried out on the performance of an organization that must be accounted for and valuable as feedback for organizational leaders to be able to improve further the performance of the organization they manage in the future. In simple terms, accountability can be interpreted as accountability from an institution for the performance they have carried out ([Aprila et al., 2023](#)).

## METHOD

This study uses a qualitative approach to explain how to design a village fund accounting model that the Nagari government can use as a reference based on Government Regulation No. 71 concerning Government Accounting Standards in 2010. The following is the design of this study:



**Figure 1. Research Framework**

## RESULT AND DISCUSSION

### Village Fund Accounting Model

The design of the village fund accounting model aims to provide an overview of the preparation of village government financial reports by government accounting standards. Through the design of this model, a more practical understanding of the application of accrual-based accounting will emerge (Andriani et al., 2015).

The following are the steps used to prepare village government financial reports:

#### 1) Journal Format

The journal is a means for recording the financial transactions of the Nagari government, which are recorded based on the time the transaction occurred and displays debit and credit mutations and the number of funds used. The journal format can be seen in detail in Figure 1 below:

PEMERINTAH NAGARI ABC								
JURNAL - LO								
BULAN : DECEMBER 2022								
Tanggal	Kode Pembantu	No Bukti	Keterangan	Uraian	Debit		Kredit	
					Perk DB	Jumlah	Perk KR	Jumlah
01/12/2022			Pemerintah menerima Pendapatan asli nagari	Kas di Bendahara Penerimaan	1.1.1.01			
				Pendapatan Retribusi- LO			8.3	-
01/12/2022			Bendahara penerimaan menyetero pendapatan asli sebesar xxx.xxx.xxx ke kas nagari	RK-PPKD	3.1.3			
				Kas di Bendahara Penerimaan			1.1.1.01	-

Figure 2. General Journal

#### 2) General Ledger

The general ledger is a collection of accounts/accounts that are used in the bookkeeping of the Nagari government and are arranged according to specific sequences, generally starting from the accounts on the balance sheet, then accounts for the budget realization report (LRA), operational reports (LO), and statement of changes in equity (LPE). The process of transferring accounts contained in the journal to the general ledger is called posting. The following is an image of the general ledger format for preparing village financial reports:

PEMERINTAH NAGARI ABC BUKU BESAR BULAN : DECEMBER 2022					
<b>MENU</b>					
No. Perkiraan	: 1.1.1.01				
Nama Perkiraan	: Kas di Bendahara Penerimaan				
Perkiraan D/K	: Debit				
NO	Sumber Jurnal	Saldo Awal	Debit	Kredit	Saldo Akhir
1	LO		Rp -	Rp -	
2	LRA		Rp -	Rp -	
3	J.Memo		Rp -	Rp -	
1.1.1.01	<b>JUMLAH</b>	<b>Rp -</b>	<b>Rp -</b>	<b>Rp -</b>	<b>Rp -</b>

Figure 3. General Ledger

### 3) Trial Balance

The trial balance is a list that contains the balances of all accounts/estimates in the general ledger. Preparing a trial balance tests the similarities of debit and credit mutations in the general ledger and simplifies the process of preparing financial reports (Kasmir, 2008). The following is a trial balance model in the village government financial statements:

PEMERINTAH NAGARI ABC NERACA SALDO		
PER 01/12/2022		
No Perkiraan	Nama Perkiraan	Saldo
<b>1</b>	<b>Aset</b>	
<b>1.1</b>	<b>Aset Lancar</b>	
1.1.1	Kas dan Bank	
1.1.1.01	Kas di Bendahara Penerimaan	
1.1.1.02	Kas di Bendahara Pengeluaran	Rp -
1.1.1.03	Rekening Kas Desa	Rp -

Figure 4. Trial Balance

### 4) Adjusting Journal Entry

In preparing financial reports, data discrepancies are often found in the trial balance, which hinders preparing financial reports. Therefore, adjusting journals are needed so that each nominal account shows income and expenditure that must be recognized in an accounting period, and accurate



accounts, especially assets and liabilities, show the actual amount in the accounting period. The format for the adjusting journal itself is generally similar to the general journal format.

5) Worksheet

The worksheet is a columnar paper designed to collect all the accounting data needed when the SKPD prepares financial reports systematically. The worksheet is not part of the formal accounting records. Because of its informal nature, the drafting can also be done using a pencil, making correcting if something goes wrong easier. The purpose of making a worksheet is to simplify financial reports, summarize information from the trial balance and adjustment data, and make it easier to find errors that might be made in making adjusting entries. The form of the worksheet is as follows:

PEMERINTAH NAGARI ABC				
NERACA				
BULAN : DECEMBER 2022				
No Perkiraan	Nama Perkiraan	Perkiraan D/K	Neraca Saldo	
			Debit	Kredit
1	Aset	D		
1.1	Aset Lancar	D		
1.1.1	Kas dan Bank	D		
1.1.1.01	Kas di Bendahara Penerimaan	D		
1.1.1.02	Kas di Bendahara Pengeluaran	D		
1.1.1.03	Rekening Kas Nagari	D		
1.1.3	Persediaan	-		
1.1.3.02	Persediaan Alat Tulis Kantor	D		
1.1.3.05	Persediaan Bahan/Material	D		
1.1.3.06	Persediaan Alat-alat Kebersihan/Bahan Pembersih	D		
1.1.3.08	Persediaan Barang untuk dihibahkan kepada masyarakat	D		

Figure 5. Worksheet

6) Financial Statement

Based on the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning the Application of accrual-based Government Accounting Standards for managing village finances it is stated that the Regional Work Units (SKPD) are required to prepare financial reports. The Regional Work Unit (SKPD) is an accounting entity, so the SKPD is tasked with preparing 5 (five) types of financial reports, namely: (1) Budget Realization Report (LRA), (2) Balance Sheet, (3) Operational Report (LO), (4) Report on Changes in Equity (LPE), and Notes to Financial Statements (2018).



The following is a model of the Nagari government's financial reports following the established rules:

a. Operational Report Model

PEMERINTAH NAGARI ABC LAPORAN OPERASIONAL UNTUK TAHUN YANG BERAKHIR BULAN : DECEMBER 2022		
		<b>MENU</b>
No Perkiraan	Nama Perkiraan	Realisasi
8	Pendapatan-LO	
8.3	Pendapatan Retribusi - LO	Rp -
	<b>Total Pendapatan</b>	Rp -
9	Beban	
9.1.1	Beban Pegawai - LO	Rp -
9.1.3	Beban Air, Listrik, Telepon	Rp -
9.1.4	Beban Pemeliharaan Peralatan	Rp -
9.1.5	Beban ATK	Rp -
9.1.7	Beban Penyusutan	Rp -
	<b>Total Belanja</b>	Rp -
	Defisit/Surplus	Rp -

Figure 6. Operational Report

b. Statement of Changes in Equity Model

PEMERINTAH NAGARI ABC LAPORAN PERUBAHAN EKUITAS UNTUK TAHUN YANG BERAKHIR BULAN : DECEMBER 2022			
No Perkiraan	Nama Perkiraan		
3.1	Ekuitas	Rp	-
3.1.1	Ekuitas	Rp	-
3.1.2	Ekuitas SAL	Rp	-
	Ekuitas Awal		Rp -
	Surplus/Defisit - LO		Rp -
	<b>MODAL AKHIR</b>		<b>Rp -</b>
			<b>MENU</b>

Figure 7. Statement of Changes in Equity

c. Balance Sheet Model

PEMERINTAH NAGARI ABC NERACA PER : DECEMBER 2022							
No Perkiraan	Nama Perkiraan		No Perkiraan	Nama Perkiraan			
1	Aset	Rp	-	2	Kewajiban	Rp	-
1.1	Aset Lancar	Rp	-	2.1	Kewajiban Jangka Pendek	Rp	-
1.1.1	Kas dan Bank	Rp	-	2.1.3	Hutang Pajak	Rp	-
1.1.1.01	Kas di Bendahara Penerimaan	Rp	-				
1.1.1.02	Kas di Bendahara Pengeluaran	Rp	-				
1.1.1.03	Rekening Kas Nagari	Rp	-				
1.1.3	Persediaan	Rp	-				
1.1.3.02	Persediaan Alat Tulis Kantor	Rp	-	3	Ekuitas	Rp	-
1.1.3.05	Persediaan Bahan/Material	Rp	-	3.1.1	Ekuitas	Rp	-
1.1.3.06	Persediaan Alat-alat Kebersihan/Bahan Pembersih	Rp	-	3.1.2	Ekuitas SAL	Rp	-
1.1.3.08	Persediaan Barang untuk dihibahkan kepada masyarakat	Rp	-				
1.3	Aset Tetap	Rp	-				
1.3.1	Tanah	Rp	-				
1.3.2	Peralatan dan Mesin	Rp	-				
1.3.3	Gedung dan Bangunan	Rp	-				
1.3.8	Akumulasi Penyusutan Aktiva Tetap	Rp	-				
	<b>Total Aset</b>	<b>Rp</b>	<b>-</b>	<b>Total Kewajiban + Ekuitas</b>	<b>Rp</b>	<b>-</b>	

Figure 8. Balance Sheet

d. Budget Realization Report Model

PEMERINTAH NAGARI ABC LAPORAN REALISASI ANGGARAN UNTUK TAHUN YANG BERAKHIR BULAN : DECEMBER 2022				
No Perkiraan	Nama Perkiraan	Anggaran Setelah Perubahan	Realisasi	Lebih/Kurang
4	PENDAPATAN - LRA			
4.1	Pendapatan Asli Nagari -LRA			
	<b>Total Pendapatan</b>			
5	Belanja			
5.1	Belanja Pegawai			
5.1.1	Belanja Gaji			
5.1.2.02.	Tunjangan Perangkat Nagari			
5.2.1.02	Belanja Perlengkapan Alat-alat Listrik			
5.2.1.07	Belanja Bahan Material			
5.2.5.01	Belanja Jasa Langganan Listrik, Air, Telepon			
5.2.6.02	Belanja Pemeliharaan Kendaraan Bermotor			
5.3.2	Belanja Modal Pengadaan Peralatan, Mesin dan Alat			
5.3.2.03	Belanja Modal Peralatan Komputer			
5.3.2.09	Belanja Modal Peralatan Khusus Pertanian/Peternakan			
	<b>Total Belanja</b>			
	Defisit/Surplus			

Figure 9. Budget Realization Report

### 7) Closing Journal Entries

Closing entries are made after the Financial Statements are prepared. Closing entries are made to eliminate all nominal accounts or temporary accounts reported in the Budget Realization Report and Operational Reports. This journal is made so that these temporary accounts appear as something other than the general ledger's opening balance the following year. Cause these accounts are intended only to accumulate transactions during one accounting period. Thus in the next period, all accounts in the budget realization report and operational reports (temporary accounts) will start with a zero balance. In this way, it will also be possible to separate the total temporary account balances for this period from the total temporary account balances in the following period. Closing journals include the Closing journal of the Budget Realization Report to close the balances of the Budget Realization Report accounts. The closing journal for the Operational Report is to close the balances of the Operational Report accounts. The journal form and format used in making closing journals are like the General Journal format.

### 8) Trial Balance After Closing

In making closing journals and posting them to ledger accounts, the possibility of errors is quite large, especially in balancing (closing the final balance) real accounts. After closing the books, all accounts in the general ledger must balance. Therefore, after closing the books, it is necessary to carry out tests to check the correctness and balance of the debit and credit amounts. The test is done by making a trial balance after closing the books and a list containing ledger balances after the SKPD closes the books. The format of the Trial Balance after Closing is the same as the format of the Trial Balance after Closing, only the title is changed to the Trial Balance after Closing, and the numbers in the trial balance after Closing are the final balance after posting the closing journal.

## **CONCLUSION**

Based on the results of the previous analysis, it can be concluded from the results of this study that the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning the Application of Accrual-Based Government Accounting Standards for village financial management has not been implemented optimally in the Nagari Government so that there are still many accounting entities that do not understand well about these regulations. Based on the conclusions above, the Nagari Government can provide more understanding of the Minister of Home Affairs Regulation Number 20 of 2018 concerning the Application of Accrual-Based Government Accounting Standards for village financial management. It is necessary to carry out regular socialization to improve the quality of human resources in preparing reports on government finances.

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