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Village Fund Accounting Treatment And Accountability Reporting in Noemuke Village

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ABSTRACT

The aim of this research is to determine the accounting treatment of village funds and accountability reports in Noemuke Village. Data collection techniques use interview data. The research results show that the Head of Noemuke Village is transparent in accounting for village funds and accountability reports. This is because the Noemuke village head is open to the community regarding financial reports and village fund accountability reports. The village head also provides information related to the final report on the use of village finances so that the community knows about the final use of existing budget funds. The accounting treatment and accountability reporting of village funds in Noemuke Village generally follow applicable regulations, using the Siskeudes application in line with Permendagri No. 20 of 2018. The financial management cycle—from planning to accountability—is implemented, though challenges remain in human resource capacity, technical assistance, and timely reporting. Community empowerment receives the largest budget allocation, reflecting development priorities. While accountability reports are formally prepared and submitted, transparency to the community is limited, and audits focus mainly on administration. Overall, implementation is fairly good but needs improvement in transparency, timeliness, and public involvement to strengthen governance.

Keywords: Accountability Report, Village Financial Management, Village Fund Accounting

INTRODUCTION

Background To achieve national development, villages are the leading government agents that can reach real target groups, who wish to be prosperous. The government has long carried out the development of the economic base in rural areas through various programs, but these efforts have not produced satisfactory results as desired. There are many factors that cause the lack of success of these programs. One of the most dominant factors is that government intervention is too large, the result of which is actually hampering the creativity and innovation of village communities in managing and carrying out economic missions in rural areas. Economic institutional systems and mechanisms in rural areas do not operate effectively and result in dependence on government assistance, which has the potential to kill the spirit of independence. It is hoped that this government assistance can encourage village independence in managing resources to improve the welfare of village communities. According to Law Number 6 of 2014 concerning villages, it is explained that villages are given a great opportunity to manage their own governance and implement development to improve the welfare and quality of life of village communities. Apart from that, village governments are expected to be more independent in managing government and the various natural resources they own, including financial management. The big role received by the village, of course, is accompanied by a big responsibility which is also shown by managing village funds through village fund accounting records. (law number 6, 2014)

According to Mardiasmo in (Amelia, Oktariansyah, & Rosadian, 2023) village fund accounting must follow cash-based accounting principles towards accruals, as regulated in Government Accounting Standards (SAP). Village financial accountability reports must be prepared systematically and be accountable to the community. Based on Mardiasmo's opinion, the status of village fund accounting can be implemented based on accrual accounting principles which are regulated through government accounting standards as well as those which must be implemented by Noemuke Village, South Amanuban District, South Timor Tenggah Regency, NTT Province. Law

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number 6 of 2014 article 71 paragraph (1) concerning villages explains that village finances include all village rights and obligations that can be valued in money, including everything in the form of money and goods related to the implementation of these rights and obligations (Law number 6, 2014). Based on this law, it is known that the village funds obtained including Noemuke Village are part of the rights and obligations of all village elements in utilizing village funds for the welfare of Noemuke village. The use of village funds must be accounted for as a form of obligation to use village funds.

The treatment of village fund accounting and accountability reports was also carried out by previous researchers where the results of their research showed that the majority of villages had not implemented an accrual-based accounting system optimally and were still weak in preparing accountability reports. The author has not found any research conducted regarding the accounting treatment of village funds and accountability reports in Noemuke Village.The author used the research object of Noemuke Village because Noemuke Village is one of the villages that actively receives and manages village funds, but the realization of the use of village funds in the last three years from 2021-2023 has not been 100% realized. Because there are differences between the research conducted by previous research and my research, the author is interested in studying specifically "Treatment of Village Fund Accounting and Accountability Reports in Noemuke Village" formulation of the problem, Based on the background described above, the problem raised in this research is "What is the treatment of village fund accounting and accountability reports for Noemuke Village funds for 2021-2023?". research objectives and benefits, objectives The aim of this research is to find out how village fund accounting and accountability reports are treated in accordance with applicable government accounting standards (SAP). Benefits, The benefits of this research are, For Village government provide an understanding of the importance of correct accounting treatment and preparing accurate accountability reports in accordance with standards. It can be considered for application in the world of education at educational institutions in Indonesia as a solution to existing educational problems. community in this village generally consists of the indigenous Amanuban tribe whose customs and traditions are still strongly maintained. The village economy relies on seasonal agriculture such as corn, sweet potatoes, nuts, and the processing of tamarind tree products into income each season. Cattle, goat and pig farming also supports the local economy. Cultural and social: The social life of the Noemuke village community is very strong in the values of mutual cooperation and local customs.

The influence of the accounting system and accounting competency on the potential misuse of Village Funds (Demak Regency). Quantitative approach with surveys and statistical analysis. Donna Octaria et al. (2023) The application of Government Accounting Standards (SAP) in the financial accountability of Sigi Village, Pulang Pisau shows that village financial reporting is not yet optimal. Rauzatul Jannah et al. (2023) Study of transparency in Village Fund accounting management in Binjee Village, North Aceh. Using Siskeudes on a cash basis and showing non-compliance with Permendagri 20/2018. Aldolfus Lotak et al. (2023) Implementation of Village Fund accounting systems and procedures in Geliting Village, Sikka. Findings: delays in reporting and community involvement in planning. Imamatin Listya Putri (2023) Study in Banyuputih Village (Situbondo), use of computerized accounting information systems, human resource constraints and the need for training, Meriana et al. (2022) Village Fund accounting system in Kali Padang Village (Rejang Lebong). Focusing on transaction documentation, human resources, and network/internet constraints, Masrurotul Jannah Ferdiana et al. (2022)Study in Patengteng Village, Bangkalan. Evaluation of the implementation of the Village accounting system and recommendations for a computerized accounting system, Laura Neviyanti Kusuma Putri et al. (2017) Development of a SIDEK-based village financial accounting system in Sidoarum Village, Sleman. Focus on Village business processes and transactions as well as training for village employees, Masri Ayu Ndruru & Eduar Baene (2022) Village Fund management accounting system in Lolozukhu Village, South Nias. Highlighting HR and PLN/internet infrastructure constraints, Rauzatul Jannah et al. (2022) Analysis of accounting systems and procedures in Grujugan Village, Pamekasan (referring to the Ekopem Journal, including the information system used, Rusmana, Rizki, Budianto & Suyono (2023) Analysis of the Village Fund accounting information system using the Leder contingency model as a further reference from the Indonesian dataset.

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Understanding the accounting treatment of village funds according to Minister of Home Affairs Regulation no. 20 of 2018 states that the definition of Village Financial Management is all activities starting from planning, implementation, administration, reporting and accountability of village finances. Village finances are managed based on the principles of transparency, accountability, participation, and are carried out in an orderly manner and with budget discipline. Village financial management starts from January 1 to December 31 or one regulatory budget year (Minister of Home Affairs Regulation No.20, 2018).In implementing village financial management, the village head serves as PKPKD (Village Financial Management Authority Holder). The village head can give some of his authority to the village secretary, section head, and head of financial affairs as PTPKD (Village Financial Management Technical Implementer). The village head as the Technical Implementer of Village Financial Management has several authorities in managing village finances, such as determining policies regarding the implementation of the Village APBDes, giving authority to the technical Implementer of village financial management. determine and designate employees whose duties are to collect village revenues, approve expenditure burdens on the APBDes, and carry out activities that may result in expenditures in the APBDes. The Village Financial Management Technical Implementer has the task of assisting the village head in implementing village financial management.

Implementation of a Complete Accounting Cycle, the accounting cycle is an accounting process that records various evidence of financial transactions regularly to be used as a report or accounting information within a certain period of time. This is a year-long journey and involves specific principles and techniques for compiling accurate financial records. According to Dina Fitria (2014:28), the accounting cycle is a process that begins as soon as a transaction occurs. It involves recording, combining, and presenting financial data. Rahman Pura (2013:18) describes it as a series of stages starting from recording to closing. Conformity With Government Accounting Standards (SAP) The Government of the Republic of Indonesia has carried out reforms in the financial sector which began in 2003. The reforms were marked by the enactment of Law Number 17 of 2003. This law mandates that the Government of the Republic of Indonesia is required to implement accrual-based financial management no later than 5 (five) years after the regulation was enacted. In 2010, the government issued the 2010 Government Regulation concerning the use of Accrual-based Government Accounting Standards (SAP). The government plans to introduce Accrual Based Government Accounting Standards (SAP) at the latest. must be implemented in 2015. During this time span, it is hoped that all elements of government will continue to improve. preparing this starting from preparing human resources (HR), infrastructure. information systems, and the government must have high commitment and integrity to implement Accrual-Based Government Accounting Standards (SAP) (Sinurat, 2018). Accrual-based accounting significantly contributes to improving the quality of decision making for efficiency and effectiveness. public expenditure through accurate and transparent financial information, improving resource allocation by informing about the costs resulting from a policy and transparency of the success of a program. Implementation of Accrual-Based Government Accounting Standards (SAP) can increase accountability, sustainability, provide a better basis for measurement and can increase effectiveness and efficiency and be able to encourage increased integrity of an organization. Transparency and Accountability defines accountability as the obligation to provide accountability (McGrath & Whitty, 2018) and explain the performance and actions of a person, legal entity or organizational leader to other parties who have the right and obligation to request accountability for information.

LITERATURE STUDY

Understanding the accounting treatment of village funds according to Minister of Home Affairs Regulation no. 20 of 2018 states that the definition of Village Financial Management is all activities starting from planning, implementation, administration, reporting and accountability of village finances. Village finances are managed based on the principles of transparency, accountability, participation, and are carried out in an orderly manner and with budget discipline. Village financial management starts from January 1 to December 31 or one regulatory budget year

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(Minister of Home Affairs Regulation No.20, 2018). In implementing village financial management, the village head serves as PKPKD (Village Financial Management Authority Holder). The village head can give some of his authority to the village secretary, section head, and head of financial affairs as PTPKD (Village Financial Management Technical Implementer). The village head as the Technical Implementer of Village Financial Management has several authorities in managing village finances, such as determining policies regarding the implementation of the Village APBDes, giving authority to the technical Implementer of village financial management. determine and designate employees whose duties are to collect village revenues, approve expenditure burdens on the APBDes, and carry out activities that may result in expenditures in the APBDes.

The Village Financial Management Technical Implementer has the task of assisting the village head in implementing village financial management. According to (Law No. 6 Village Financial Reports, 2014) it is a form of accountability for managing village finances over a certain period of time. This accounting information is prepared to be conveyed to the parties who need it, namely, Internal, namely the parties who are in the structure of administering village government affairs, namely the Village Head, Village Secretary, Treasurer and Kaur or section head. Village Consultative Body (BPD), namely the party responsible for the realization of the use of the Village Revenue and Expenditure Budget or Village APB. The government is the district/city, provincial and central government. These parties are responsible for the distribution and implementation of village funds originating from the APBN and APBD. Other Parties, namely parties other than those mentioned above, including NGOs (non-governmental organizations) or NGOs (non-governmental organizations). Implementation of a Complete Accounting Cycle The accounting cycle is an accounting process that records various evidence of financial transactions regularly to be used as a report or accounting information within a certain period of time. This is a year-long journey and involves specific principles and techniques for compiling accurate financial records. According to Dina Fitria (2014:28), the accounting cycle is a process that begins as soon as a transaction occurs. It involves recording, combining, and presenting financial data. Rahman Pura (2013:18) describes it as a series of stages starting from recording to closing. Conformity With Government Accounting Standards (SAP).

The Government of the Republic of Indonesia has carried out reforms in the financial sector which began in 2003. The reforms were marked by the enactment of Law Number 17 of 2003. This law mandates that the Government of the Republic of Indonesia is required to implement accrual-based financial management no later than 5 (five) years after the regulation was enacted. In 2010, the government issued the 2010 Government Regulation concerning the use of Accrual-based Government Accounting Standards (SAP). The government plans to introduce Accrual Based Government Accounting Standards (SAP) at the latest. must be implemented in 2015. During this time span, it is hoped that all elements of government will continue to improve preparing this starting from preparing human resources (HR), infrastructure. information systems, and the government must have high commitment and integrity to implement Accrual-Based Government Accounting Standards (SAP) (Sinurat, 2018). Accrual-based accounting significantly contributes to improving the quality of decision making for efficiency and effectiveness. public spending through accurate and transparent financial information, improving resource allocation by informing about the costs resulting from a policy and transparency of the success of a program. Implementation of Accrual-Based Government Accounting Standards (SAP) can increase accountability, sustainability, provide a better basis for measurement and can increase effectiveness and efficiency and be able to encourage increased integrity of an organization (Sinurat, 2018).

The government has made several efforts to create quality regional government financial reports, including the issuance of Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP) which was stipulated on 22 October 2010 using an accrual basis, this needs to be done so that the resulting financial reports are easy to read and understand. According to Government Regulation 71 of 2010 concerning Government Accounting Standards, information in government financial reports is said to be quality if the information meets the criteria in government accounting, namely relevant, reliable, understandable and comparable. These regulations require that financial reports be presented free from misleading notions and material

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errors, objective and verifiable (Sinurat & Panjaitan, 2017). Transparency and Accountability Halim (2012:20) defines accountability as the obligation to provide accountability and explain the performance and actions of a person, legal entity or organizational leader to other parties who have the right and obligation to request accountability for information. and According to Krina (2003) there are several. Indicators used to measure the principle of accountability include the process of making a written decision, available to citizens who need it, with every decision taken meeting ethical standards and applicable values and in accordance with correct administrative principles, accuracy and completeness of information relating to ways to achieve a program target, clarity of policy targets that have been implemented. According to Polidano (2008:48) there are three. The main element contained in the principle of accountability, namely role accountability which refers to an official's ability to carry out his role and key, is the power to obtain initial approval regarding decisions to be made and carried out. review carried out. retrospectively which refers to the analysis of departmental operations. According to Kristianten (2006:73) transparency is a service delivery process that can be measured from several indicators, including the availability and accessibility of documents, clarity and completeness of information and openness of the process. From the definition above, it can be concluded that in the process of implementing the principles and principles of transparency, the main goal that must be realized is the convenience of the public in accessing public services provided by government administrators. Main hypothesis general hypothesis, h_0 null hypothesis there is no significant relationship between the accounting treatment of village funds and the preparation of accountability reports. H_1 (Alternative Hypothesis), There is a significant relationship between the accounting treatment of village funds and the preparation of accountability reports. specific hypothesis (if using sub-variables), for example, you divide the accounting treatment into, recording classification of reporting h_1a, appropriate recording of village funds affects the accuracy of accountability reports. h_1b, correct classification of village funds affects the completeness of accountability reports. H_1c Village fund reporting processes that comply with standards affect transparency in accountability reports.

METHOD

This research will be conducted in Noemuke Village, South Amanuban District, Timor Tengah Selatan Regency, over a period of five months, from January to May 2025. The population in this study consists of all parties involved in the management of village funds in Noemuke Village, including the village apparatus (Village Head, Village Secretary, Village Treasurer), members of the Village Consultative Body (BPD), village facilitators, and community members participating in deliberations or benefiting from development programs funded by village funds. Based on field observations, the research sample focuses on how village fund accounting practices and accountability reports were implemented in Noemuke Village from 2021 to 2023, involving two individuals responsible for financial management. The sampling technique used is purposive sampling, determined by the leader's appointment and the informants' knowledge. The data used are both qualitative—such as village history, organizational structure, and vision-mission obtained from interviews—and quantitative, which reflects the extent to which human resources and community participation influence the activity and success of accountability reporting. Primary data will be collected directly through interviews with fund users, while secondary data will be sourced from relevant books, literature, and official documents.

Data collection methods include interviews conducted directly with parties responsible for accountability reporting to obtain relevant information, direct observations of the research object, and documentation by gathering, reviewing, and evaluating related written records, images, and official documents. The analysis will focus on the indicators of village fund accounting practices and accountability reports in Noemuke Village during 2021–2023. For village fund accounting practices, the analysis will assess the implementation of a complete accounting cycle, compliance with Government Accounting Standards (SAP), and the level of transparency and accountability. For accountability reports, the analysis will examine their alignment with the budget plan, timeliness of financial reporting, and transparency to the community.

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RESULTS AND DISCUSSION

Results

Data collected in this research was carried out using interviews. The results of the interview relate to the accounting treatment of village funds. In this research, researchers collected data through informants to collect relevant data. The following are the results of the author's interviews with informants based on a list of interview questions created by the author. Accounting Treatment of Noemuke Village Funds for 2021-2023 The aim of this research is to find out the accounting treatment of village funds, accountability reports, obstacles faced, and efforts to overcome these obstacles. Based on research conducted by the author, the implementation of the village financial system (siskeudes) in Noemuke Village has been implemented since 2019 but its operation is still carried out with the assistance of village assistants. The village financial system (Siskeudes) itself is an application designed by the government to improve financial management in Noemuke Village to be even better so as to produce financial reports that comply with existing regulations. The implementation of siskeudes makes it easier for the Noemuke village government to manage village finances and village assets Implementation of a Complete Accounting Cycle.

The village financial management cycle includes planning, implementation, administration, reporting and financial accountability of Noemuke village. Village development planning is outlined in the RPJM-Desa and RKP-Desa, while the village government's annual financial plan is outlined in the Village APBDesa. This cycle includes the implementation of the authority and responsibilities of Noemuke village. So in practice, Noemuke village government officials are required to be able to understand and manage village finances properly and correctly in accordance with applicable statutory provisions. However, due to the limited quality of human resources possessed by the village government, as the bearer of the coaching function, they must be able to provide consultancy, for example in the form of technical assistance and guidance, so that village finances can be managed well, transparently and accountably.

Table 1. Accountability Report on Village Budget Realization 2021

Income	Village Shopping	Use of village funds %
Government administration sector	36.847.000	20,03%
Field of implementation of village development	36.825.000	20,02%
Community development sector	36.825.000	20,02%
Community empowerment sector	36.825.000	20,02%
Emergency and urgent disaster areas	36.600.469	19,91%
Total	**183.922.469**	

Source: Noemuke Village Treasurer Data

Realization of the use of village funds based on five main areas of activity in Noemuke Village in the 2021 fiscal year. The total village expenditure recorded was IDR 183,922,469. Four fields (numbers 1–4) received almost the same allocation, around IDR 36.8 million or 20% of their respective total budgets. This shows that the village government is trying to maintain balance in the use of village funds. Despite its importance, this field receives a slightly smaller allocation, namely around 19.91%. This may be because emergency activities are incidental (depending on needs/conditions)

Table 2. Accountability Report on Village Budget Realization 2022

Income	Village Shopping	Use of village funds %
Infrastructure development	128.143.000	20,02%
Education and health	127.743.000	19,96%
community development	130.946.000	20,47%
Community empowerment	124.943.000	19,53%
emergency and urgent plans	127.940.485	19,99%
Total	**639.715.485**	

Source: Noemuke Village Treasurer Data

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Discussion

Apparatus Training (0.07%) Value, IDR 320,000 is very small, possibly only for purchasing small equipment or minor needs, looks very minimal compared to other activities. Procurement of Facilities and Infrastructure (3.47%) Amount Rp. 16 million, proportional, perhaps for purchasing village tools/equipment or physical needs. Honorarium and Consumption (2.77%) value, Rp. 12.77 million, used for operational needs for food activities, transportation, committee wages. Community Empowerment (24.30%) largest amount: IDR 112 million, shows the village's priority for empowerment programs such as training, counseling, local economic development. This research was conducted in Noemuke Village, South Amanuban District, South Central Timor Regency, with the aim of finding out how village fund accounting is applied and how the preparation of accountability reports is carried out in accordance with applicable regulations.

Based on the results of interviews, observations and documentation carried out on village officials and village financial documents, several findings were obtained as follows: Village Fund Accounting Treatment System used: The Noemuke Village Government has used the Siskeudes application (Village Financial System) in recording and reporting village funds. 20 of 2018 concerning Village Financial Management.sTreatment of Village Fund Accounting System used: The Noemuke Village Government has used the Siskeudes application (Village Financial System) in recording and reporting village funds. Transaction recording is carried out sequentially according to the activities and time of budget implementation. In accordance with regulations, financial recording is carried out referring to Permendagri No. 20 of 2018 concerning Village Financial Management. Challenges: There are still obstacles in the form of a lack of human understanding of basic accounting and system operation, as well as limitations in technical assistance from sub-districts or districts. Village Fund Accountability Reports Budget Realization Reports (LRA) are prepared at the end of each fiscal year and reported to the Village Consultative Body (BPD), sub-districts and inspectorates. Financial reports are also attached to activity reports and used as a basis for village evaluation. Transparency and accountability. Financial reports have not been fully published to village communities in a form that is easy to access and understand. Internal and external audits are still limited to administrative reports, not yet touching on aspects of the effectiveness of the use of funds. The accounting treatment for village funds in Noemuke Village generally follows applicable statutory guidelines, but there are still shortcomings in terms of the quality of human resources and the use of the digitalization system. Accountability reports have been made formally, but need to be improved in terms of transparency and community involvement.

CONCLUSION

It can be concluded regarding the accounting treatment of village funds and accountability reports in Noemuke Village, conclusions can be drawn by focusing on accountability reports and the availability of adequate information. Judging from the availability of adequate information, it is quite good, the community's knowledge about the administration of village government is considered quite good, the increase in community participation in development is quite good, and the increase in community participation in development is also quite good, so that overall the treatment of village fund accounting and accountability reports in Noemuke Village, South Amanuban District, South Central Tomor Regency is running quite well. Treatment of Noemuke Village Fund Accounting for 2021-2023. The aim of this research is usually to find out the effectiveness of implementing village fund accounting, disbursement mechanisms, obstacles faced, and efforts to overcome these obstacles. Implementation of a Complete Accounting Cycle, Village financial management cycle includes planning, implementation, administration, reporting and financial accountability of Noemuke village. Conformity with Government Accounting Standards (SAP), focuses on analysis of the implementation of the village financial accounting system, including the process of recording, reporting and accountability of village finances Transparency and Accountability, the community needs to have access to information regarding the management of village funds in Noemuke Village, including planning, use and reporting of the 2021-2023 Noemuke Village Government Village Fund Accountability Report. Based on information from all informants, it is stated that the accountability report is very important to be able to assess the performance of the Noemuke village government.

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Timely Financial Reports, Village financial reports in Noemuke Village must be more timely because it is very important for transparency and accountability in village financial management. Transparency to the Community. To create good governance, especially the village government needs to pay attention to the level of community trust so that it can run the organization effectively.

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