



FINANCIAL MANAGEMENT MODEL VILLAGE

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ABSTRACT

This research aims to improve knowledge of the village head and village apparatus about administering and accounting of financial transactions using accounting model village village, this type of research is the research field to the villages of recipients the village Fund, the allocation of funds, and local tax and regional levies in the Regency of Banggai Central Sulawesi Province.

Sampling method was purposive sampling, while the analysis tools used are model villages, using accounting using public cash book, daily maid, cash book bank book, book, book inventory tax village, books supplies, books capital books, accounts receivable, and the book debts.

Results of the study consist of APB Village consists of income of the village, which is a fund transfer from the Central Government, i.e. the village Fund, and the allocation of funds and village tax areas and regional retribution from the local government as well as financial assistance from the Government the counties and provinces, while shopping the village consists of the 56th Government field shopping village, shopping areas of implementation of the development of the village, shopping areas of civic construction, shopping areas, community empowerment and unexpected expenditures. Accounting model villages will produce financial laporaan village consisting of APB Village, reports, reports on the realization of the budget, the early village-owned wealth report, balance sheet and notes to financial statements.

Keywords: accounting model village: village financial reports

I. INTRODUCTION

Domestic regulation of Minister of Home Affair Number 113 of 2014 addressed that management of village financial encompasses the totality of programs that comprises of planning, implementation, administration and accountability of the village financial. Management of village financial is a series of combined and integrated cycle between one stage to another stage. Village finances are administered based on principles of transparency, accountability, participation, and properly accomplished and disciplined budget. The sequence and the principle of village financial management should be undertaken and fulfilled by every village so that governance, the implementation of rural development, rural community development, and community empowerment can be going according to plan so that the vision of a prosperous village and community can be realized. With the enactment of law constitution number 6 of 2014 concerning to the village, it will encourage the village administration in gaining the sufficient funds large and have to be managed well and can be accountable for.

The management of village financial is not only concern about the necessity of supporting regulations and infrastructure, but the most important are human resources who have the competence and commitment that can be relied upon. We realize that the village head and



village officials that exist today are mostly having educational levels of SMTA, knowledge of accounting and administration in the management of village finances are relatively low, as a consequence they have difficulty in recording financial transactions village, and this can not be underestimated because when an error occurs, it will cause all of them to be wrong. Such conditions would be difficult for the administration and financial accountability village. The problem is experienced by the village chief and other village officials in Indonesia, not least in Banggai. The development of the village fund allocation (ADD), APB Village, and Allowances Income of Village Government Apparatus (TPAPD) in the district of Banggai Year 2010 - 2015:

table 1 Developments of ADD, APB Village and TPAPD In Million Rupiah

Information	2010	2011	2012	2013	2014	2015
ADD	10.000	11.455	13.599	23.092	23.092	91.072
APBDesa	17.000	19.600	26.700	36.100	37.500	176.297
TPAPD	7.000	8.157	13.599	13.599	14.495	42.048

Source: Department of Revenue, Finance and Asset of District of Banggai, 2015

While the overview of APB Village throughout the district of Banggai of 2015 are:

table 2 APB Village throughout the district of Banggai of 2015

Information	Total (Rupiah)
10% General Allocation Fund + Division Funds Outcome	91.072.997.600
Village Fund of the State Budget	77.141.362.000
10% Regional of Tax Section and Retribution	8.082.688.684
Total APB Village of 2015	176.297.048.284

Source: Department of Revenue, Finance and Asset of District of Banggai, 2015

In Banggai district there are 291 village financial recipient villages in APB Village in Table 2 above, consisting of village funds (DD), the allocation of village funds (ADD), and Regional of Tax Section and Retribution (GDP), or in other word each village averagely will receive village finances in the amount of Rp. 605.81.781 per village.

For the financial management of the village, especially at this stage of the financial administration of the village, have become important factors in ensuring the quality of financial statements villages of recording revenues and expenditures as well as the village did close the books each month until the end of the village to prepare financial reports. It is necessary to have an understanding of the accounting and financial administration of village financial management to the majority of the village head and village officials so that they are able to account for them. Hence the presence of accounting model is accurate and is needed to solve the problem as the solution. We need to design a convenient accounting model village, simple and obvious and is accompanied with the illustration of the application discussion so that it can be easily comprehended and implemented by the village head and village officials in implementing the financial administration of the village that is started by recording the village financial transaction, journal, post to bug account, scale of balance, adjusting entry, and the preparation of the village financial reports that is transparent and accountable.

This is the accounting model village that is offered by the researcher as the right solution to get out of the problems faced by the village head and village officials mentioned above, so that the village head and village officials can develop their knowledge of accounting and administration in order that they are capable to perform the administration of the village financial management by recording transactions of village finance properly and orderly that consists of transaction cash receipts, cash disbursements transaction, bank transaction receipt and expenditure transactions of banks and be able to prepare the transparent and accountable village financial reports in the management of village finances.

Regarding to the issue above, the writer is interested in conducting applied research products with the title: "Methods of Financial Management in the village of Banggai, the province of Central Sulawesi".

1.1 Research Problems

The identification of problems in this research is the knowledge of the village head and village officials about the accounting and administration of financial transactions in the financial management of the village is relatively low. Based on the identification of the problem, the

formulation of the problem to be studied is: How to Model Village Administration in Financial Management in Banggai, Central Sulawesi?

1.2 Research Objectives

The objective of this research is to increase knowledge of the village head and village officials about accounting and administration through the recording of financial transactions village properly and orderly in the management of village finances, in order that they would capable to prepare financial reports in the village that is transparent and accountable, by making the accounting model village as the administration's record financial transactions on the management of village finances.

II. THEORETICAL FRAMEWORK

2.1 Definition of Accounting and Accounting Village

Winwin Yadiati (2007: 1) as cited to the definition according to the American Institute of Certified Public Accountants (AICPA) in 1953 states: Accounting is the art of recording, classification and outlining in a meaningful way, to all transactions and events of a financial nature, as well as the interpretation of results. While the village accounting is the process of recording, classification/categorization, reporting and analysis of village financial data to produce useful information for the village head, government and investors in making decision.

Budget Village (APB Village)

APB Village is basically the annual financial plan of the village government. APB Village consists of:

a. Village revenue

Covering all receiving money through the accounts of the village which is the privilege of the village of one (1) budget which does not have to be repaid by the village. Village Revenue is classified according to groups and types.

b. village expense

Covering all expenditures from the account which is an obligation of the village within 1 (one) year budget that does not need to be repaid by the village. The expense of the village is used in order to fund the implementation of village authority and classified according to the group, activities and types.

c. village financing

Covering all receipts that need to be repaid and / or expenses to be readmitted, both in the fiscal year concerned as well as in subsequent budget years. Village financing consists of financing Receipts and Expenditures of financing classified by groups and types.

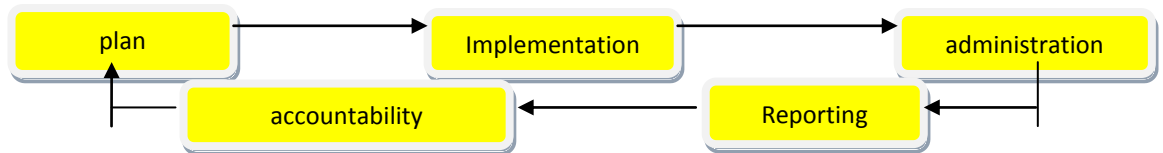
2.2 Village Financial Management

Village financial is all of the privileges and obligations of the village which can be valued in money and everything in the form of money and goods related to the implementation of the privileges and obligations of the village.

Domestic regulation of Minister of Home Affairs Number 113 of 2014 addressed that management of village financial encompasses the totality of programs that comprises of planning, implementation, administration and financial accountability village. Management of village financial is a series of combined and integrated cycle between one stage to another stage. Village finances are administered based on principles of transparency, accountability, participation, and properly accomplished and disciplined budget. The sequence and the principle of village financial management should be undertaken and fulfilled by every village so that governance, the implementation of rural development, rural community development, and community empowerment can be going according to plan so that the vision of a prosperous village and community can be realized (Yuliansyah, 2016:48).

Village financial management cycle consist of planning, implementation, administration, reporting and accountability. More details can be seen down below:

Picture 1 Financial Management Cycle



Source: Domestic Regulation of Minister of Home Affairs No. 113 of 2014

Implementation of the Village Finance

- a. All revenues and expenditures in order to implement rural village authority carried through **the village treasury account**.
- b. All revenues and expenditures of the village must be supported by **the evidence that is complete and valid**.
- c. Village governments are forbidden to levy a village reception other than those who is specified in the regulations of the village.
- d. Treasurer can save money in the village treasury **in certain amount** in order to fulfill the operational needs of the village government.
- e. Village expenditure resulting the burden of APB Village can not be done before the draft regulation on APB village set into the village regulations.
- f. Village expenditures for civil servant expenditure is binding and operational offices specified in the regulations issued by the village head can be dismissed even if the draft of the village regulation on APB Village is not being settled.
- g. The event organizer applies for funding activities to carry out the activities that must be accompanied by documents such as Budget Plan (RAB). Before it can be used, the RAB will be verified by the secretary of the village and didahkan by the village chief and legalized by the village head.
- h. The event organizer is responsible for the actions that led to expenditure on the burden of budget expense activities by using the Ledger of Treasury Program as accountability of village program implementation.

2.3 Village Financial Management

In order to realize the principle of financial management village that is transparent and accountable, then the proper village financial management must be implemented. Village financial management is the responsibility of the treasurer of the village. Domestic regulation of Minister of Home Affairs Number 113 of 2014 declared the village treasurer shall make record of any revenues and expenditures, as well as closing the books each month in an orderly end.

Receipt of cash by the village government according to the Domestic regulation of Minister of Home Affairs Number 113 of 2014 may be a village income derived from revenue village, transfer income, other income, or sourced from the receipt of financing. While the cash disbursements by the village government could be an expense on a field organizer of village government, the field of the implementation of the village development, the field of social development, unexpected fields, or for financing expenditure.

Reporting

The village head submits the reports of the realization on the progress implementation of APB Village to the regent or mayor that include:

- a. The first semester report, in the form of reports of the realization on the progress implementation of APB Village on the First Semester.
- b. The end year semester report, in the form of reports of the realization on the progress implementation of APB Village on the Final Semester.
- c. Government Program reports and regional governments that enter into the village.

Accountability

The village head delivered to the Regent / Mayor on each end of the fiscal year, the report includes:

- a. Accountability report of the realization on the progress implementation of APB Village in respect to the budget year.
 - 1) It is a separate part of the implementation report of Village Government
 - 2) It is informed to public in written notice and by the media information that is easily accessible by the public.
 - 3) It is informed to the regent / mayor through the subdistrict head or other designations.
- b. Report of wealth owned by the village as of December 31 in the respect of the fiscal year
- c. Reports of Government and local government programs that go into the village.

2.4 Financial Reports

The financial reports prepared is intended for the purpose of different uses. Financial reports that is regarding to the Government Regulation No. 71 of 2010 consisted of Budget Realization Reports, Reports of Changes of More Budget Balance, Operational Reports, Final Journal at the End Year, Reports of Changes in Equity, Balance Sheet and Cash Flow Reports.

The financial reports regarding to the accounting financial standards of 2015, financial reports consist of: Financial Position, the Income Reports, Reports of Changes in Retained Earnings, Cash Flow Reports, Notes to the Financial Reports and Comparative Information.

Based on Domestic Regulation of Minister of Home Affair Number 113 of 2014, the financial reports of the village consists of Accountability report of the realization on the progress implementation of APB Village in respect to the fiscal year (the first and the end year semester reports), Report of wealth owned by the village as of December 31 in the respect of the fiscal year and Reports of Government and local government programs that go into the village.

2.5 Previous Studies

Here is an overview of previous studies relating to the financial management of the village as follows:

table 3 Previous Studies

No.	Researcher	Title Research	Research variable	Analysis method	Research result
1.	Taufeni Taufik (2007)	Financial management of villages in the country's financial system of Indonesia Republic	Village financial management (X), the country's financial system of Indonesia Republic (Y)	descriptive analysis	On the era of reform, it occurred the changes in the pattern of responsibility from vertical accountability to the horizontal accountability, the scope of the financial management of the village include the wealth of the village which is directly managed by Village Government, financial Management of

					village is implemented on an integrated system
2.	Hendro Pujo Saso Adi (2013)	Implementation and Management of Financial Administration of the village by Regulation No. 16, 2007 on Village Finance	Implementation Management (X1), Financial Administration of the village (X2), and Finance villages (Y)	interactive model	Implementation and Management of Financial Administration of the village by Regulation No. 16 2007 on the Financial village was performed well
3.	Okta Rosalinda LPD (2014)	Management of the allocation of village funds to support village development	Management of village fund allocation (X) and village development (Y)	descriptive analysis	Jombang village government policy in distributing the ADD with the principle of fair and equal, and funds management of ADD has not been effective.
4.	Titik Pujiastuti and Yulianto (2016)	<i>Good governance</i> Rural financial management to meet the application of Law Number 6 of 2014	<i>Good governance and</i> Management of village finances	Case study	The Regulation Number 6 of 2014 provides an ideal setting for village as major locus of national development which has been concerned with the privilege and authority of the village, the government hopes for transparency, accountability, and participation in the management of village finances because it is the most important aspect in establishing good governance in the management of village finances

Source: Adapted from several journals

Broadly speaking, there are similarities and differences between the previous studies and the current study that is intended to do the research, namely: **Similarity:** generally examine the financial management of the village, while **Differences:** Researchers use the analysis method of accounting model village, more focused on the administration in the management of village finances. Based on the similarities and differences over the previous studies, the researchers focused on the village administration in financial management using accounting model village.

III. METHODOLOGY

3.1 Research Sites

This research was conducted in villages that have received funding villages (DD), the allocation of village funds (ADD), and a portion of the proceeds of taxes and levies (HPRD) on the fiscal year of 2016 in District of Banggai, the province of Central Sulawesi.

3.2 Data collection methods, which are used are:

1. Documentation: to observe and analyze data on village financial transactions of 2016 namely the budget revenues and village expenditures in 2016
2. The interview, which filed a debriefing with village officials in terms of recording cash receipts and cash disbursements and receipts and expenditure account of the village in Rakyat Indonesia Bank, Branch of Luwuk.

3.3 Method of Analysis

For a discussion of models of administration in the management of village finances, the researchers used the analysis method of **accounting model village**, by observing and analyzing the document of financial transaction and then do the recording of financial transactions village that will be started from financial transactions village (transaction receipts and cash expenditure, revenue and expenditure accounts of the village in Rakyat Indonesia Bank), using their own large-scale account, posting / transfer to large accounts, scale of balance, adjusting entries and preparation of financial statements village.

IV. ANALYSIS RESULTS AND DISCUSSION

Based on the observation of 39 villages in Banggai, Central Sulawesi, regarding to the observation and documents analysis of APB Village on the fiscal year of 2016 are:

1. Revenue Village, consisting of:

Income transfers, which consists of the Village Fund from the state budget (APBN) that is transferred through the budget Regency / City, part of the proceeds of taxes and levies districts / cities such as divided revenue from land and buildings taxes in the village, the Village Fund Allocation (ADD) are funds allocated by Regency / City to the village. ADD is a source of central and regional equalization funds that is received by the district/city to village, Provincial Financial Assistance. The amount of village funds, allocation of the village and part of tax revenues and levies are different for each village. Each village receives about Rp.580.055.000 - 608 690 000 of village funds, the village fund allocation of Rp. 144.432.600–368.354.400, and a portion of the proceeds of taxes and levies around Rp. 5.855.040–26.437.900, - and province financial assistance of Rp. 10.000.000. per village.

2. Village expense consisting of: Field of the Implementation of the Village Government, field of the Implementation of Village Development, the field of Village Community Development, the field of Community Empowerment, and unexpected field or for financing expenditure.

3. Accounting Model Village

Accounting model village is the process of recording transactions revenue and village government expense which is supported by the evidence of transactions then there will be the act of classification, summarizing and analyzing the financial reports so that it can be produced the financial information of villages that will be used by associated parties and cooperate with the village. Evidence of transactions will be subsequently accounted by using the general cash book, daily cash book servants, bank books, tax books, village inventory book, book inventory, capital of books, books of accounts receivable and debts book.

Recording of revenue and expenditure transactions are:

Based on the record Makmur village treasurer as of December 31, 2016 financial information was obtained that the village comprises of:

Revenues of village fund transfer	Rp1.047.930.000
Revenue of village fund transfer allocation	Rp 29.771.000
Revenue of the tax transfer income and levy	Rp 503.599.000
Provincial government of financial assistance	Rp. 255.000.000
District government of financial assistance	Rp. 35.000.000
Makmur village treasurer has used the money to:	
Field expenditure of the Village government implementation	Rp.672.270.229

Capital expenditure of the Office BuildingProcurement	Rp.
81.650.000	
Capital expenditure in the progress of Office Building Procurement	Rp. 81.650.000
Event expenditure of the Community Institutions Development	Rp. 22.489.000
Expenditure of Community Empowerment	Rp. 57.850.000
Financing expenses	Rp. 50.000.000
then recording are:	
Cash/Bank	Rp1.871.300.000
Revenues of village fund transfer	Rp1.047.930.000
Revenueof village fundtransfer allocation	Rp 29.771.000
Revenue of the tax transfer income and levy	Rp 503.599.000
Provincial government of financial assistance	Rp 255.000.000
District government of financial assistance	Rp 35.000.000
Field expenditure of the Village government implementation	Rp.672.270.229
Capital expenditure of the Office BuildingProcurement	Rp.
81.650.000	
Capital expenditure in the progress of Office Building Procurement	Rp. 97.800.000
Event expenditure of the Community Institutions Development	Rp. 22.489.000
Expenditure of Community Empowerment	Rp. 57.850.000
Financing expenses	Rp. 50.000.000
Cash/Bank	Rp.
982.059.229	

Total of village finances amounted to Rp. 1.871.300.000, total village expenditure amounted to Rp. 982.059.229, so that there are village financial balance of Rp.889.240.771 as of December 31, 2016.

4.Village Financial Reports

Basically, the financial reports is a form of accountability or responsibility and the transparency of the financial performance of an entity. Similarly to the local government, the village is also required to prepare village financial reports as a form of accountability for the funds village that had been given. Village financial report is differentwith the financial report of public sector and governance financial report. Based on the format contained in the addendum to the Domestic regulation of Minister of Home Affair Number 113 of 2014 concerning to the Financial Management of the Village, the financial report is prepared simpler than the financial report of public sector and other governments. Because the village is part of the government of the Republic of Indonesia, therefore, village financial reports are based on Domestic regulation of Minister of Home Affair of the Republic of Indonesia Number 113 of 2014 concerning to the Financial Management of the Village which refers to the Governmental Accounting Standards contained in PP Number 71 of 2010.

The main objective of financial reports is a form of accountability or responsibility for the management of the resources that would be useful for decision-making by all parties concerned. The purpose of the financial reports of the village are as follows: As a tool for the evaluation and control devices, indicators of efficiency and effectiveness, financial management, transparency and accountability as mandated by law, as well as information to determine the financial position of the village.

Domestic regulation of Minister of Home Affair Number 113 of 2014 concerning to the Financial Management of the Village was outlining the financial reports formats village and the provisions in the financial management of the village, but does not elaborate on the financial reporting standards for the village.

Village financial reports differ from the financial reports of public sector and governance. The village financial report is also simple. Reporting standards that are adjusted to the financial reports of the village, will greatly help the development of village financial reporting. Thus, with the simple village financial reporting standards and refers to government accounting standards, will certainly facilitate the preparation of the financial reports of the village.

Different components of the financial statements of public sector and governance, financial reporting component of the village by the Domestic regulation of Minister of Home Affair of the Republic of Indonesia Number 113 of 2014 concerning to the Financial Management of the Village is as follows:

- 1) Regulation village on Budget Village (village APB),
- 2) Budget plan
- 3) The cash book of the assistance program and payment demand letter and statement of expenditure responsibilities,
- 4) Management (general cash book, daily cash books servant of taxes, and village bank books)
- 5) report of the realization on the progress implementation of APB Village semester
- 6) Accountability report of the realization on the progress implementation of APB Village
- 7) Report of the wealth owned by the village

Components of the financial reports of the public sector regarding to Bastian (2010: 297), includes:

Reports of Financial Position (Balance Sheet), report of Financial Performance, report of Changes in Assets / Net Equity, Cash Flow report and Accounting Policies and Notes to Financial report.

Components of the village financial reports based on the Domestic regulation of Minister of Home Affair Number 113 of 2014 regarding to V. Wiratna Sujarweni (2015: 17) include: Budget, Cash Book, taxesBooks, bank book, and the Budget Realization Report (LRA).

While the components of the financial reports of government in PP Number 71 of 2010, include: Budget realization report, report of changes in the budget balance over, Balance Sheet, report of operations, cash flow report, report of changes in equity, and notes to the financial report.

Based on the components of the financial report above, the village financial component reports have differences with the components of the financial statements of public sector and governance. Village financial reports do not include the notes to financial reports, in contrast with public sector financial reporting and governance. In addition, the report belonging to the village resembles a wealth of report of financial position (balance sheet) do not include an equity component, so that only lists the components of assets and liabilities. This is understandable, because the village financial report is simpler than the public sector and government reports.

The reporting system used for financial reporting of the village is the accrual basis. This refers to the Government Accounting Standards which this standard using the accrual basis in the standard. As is known, the village is the smallest unit in the government. Therefore, the village then also enforces the use of the accrual basis.

So in the accounting of the village, the village government to prepare financial reports village consisting of:

1. Budget, it is the guidelines that will be implemented by government that include a plan revenues, expenditures, transfers and financing that are measured in rupiah, which are arranged systematically according to the specific classification to one period. Budget of Makmur Villageas of December 31, 2016 are:

Table 1 Budget of the Village
Makmur Village
As of December 31, 2016

No.	Information	budgets
	Revenue transfers from the central government:	
1	Village funds	1.047.930.000
2	Allocation of village funds	29.771.000

3	Local taxes and levies	503.599.000
4	Provincial government financial assistance	255.000.000
5	District government financial assistance	35.000.0000
	TOTAL	1.871.300.000

Source: Government of Makmur Village of 2016

So the total budget Makmur Village of 2016 amounted Rp.1.871.300.000.

1. Budget realization reports (LRA) of village is a realization report of the APB Village implementation in respect of the financial year, that consist of revenues, expenditures, transfers, surplus / deficit and financing in respect of the fiscal year. In the report of LRA, there is an addendum of the wealth report owned by the village as of December 31 regarding the budget year.

So the village budget realization in 2016 are:

Table 2 Village Budget Realization
Makmur Village
As of December 31, 2016

No.	Information	budgets
1.	Village office building	81.650.000
2.	Spending on government	22.489.000
3.	Construction of the village's main road	600.000.000
4.	Road construction of environment	380.000.000
5.	Event expenditure of the Community Development	57.850.000
6.	Expenditure of Community Empowerment	50.000.0000
7.	financing expenses	672.270.000
	TOTAL	1.864.259.229

Source: Government of Makmur Village of 2016

So based on Table 2 above, it is known that the village budget that had been realized amounted to Rp.1.864.259.229

Table 3 Budget Realization of the Village
Makmur Village
As of December 31, 2016

No.	Information	Budgets	Realization
	Revenue transfers from the central government:		
1	SiLPA (Remaining balance in the budget)		7.040.771

2	Village Funds	1.047.930.000	1.047.930.000
3	Allocation of village funds	29.771.000	29.771.000
4	Local taxes and levies	503.599.000	503.599.000
5	Provincial government financial assistance	255.000.000	255.000.000
6	District government financial assistance	35.000.0000	35.000.0000
	TOTAL	1.871.300.000	1.864.259.229

Data source: The Makmurvillage government of 2016

Based on Table 3 above, it is known that there is still a substantial amount of the budget (SiLPA) in 2016 amounted to Rp.7.040.771.

3. The initial Report of the wealth belongs to the village was a report showing the positions of assets and obligations, net worth village in one period.
4. The balance sheet of village is a report that describes the financial position of the assets position, obligations and equity funds in the period. Assets are the wealth that belongs to the village both current assets and fixed assets, the obligations are about the various debt arising from past transactions with settlement that become to the responsibility of village government, while equity funds are village government net wealth which is the difference of assets and obligations. Balance sheet of village described the status of the resources owned by the village, especially the development of productive facilities and infrastructure owned by the village administration to achieve the annual target villages. For the balance sheet of the village can be seen in the following table:

Table 4 Balance Sheet of Village
ABC village
As of December 31, 2016

No.	Information	Debit	Credit
1.	Village office building	81.650.000	
2.	Spending on government	22.489.000	
3.	Construction of the village's main road	600.000.000	
4.	Road construction of environment	380.000.000	
5.	Event expenditure of the Community Development	57.850.000	
6.	Expenditure of Community Empowerment	50.000.0000	
7.	financing expenses	672.270.000	
8.	Revenues village fund transfer-		1.047.930.000
9.	Revenue transfer- village fund allocation		29.771.000

10.	Transfer income-tax / levies		503.599.000
11.	Provincial government financial assistance		255.000.000
12.	District governments Financial assistance		35.000.000
13.	SiLPA (Remaining balance in the budget)		7.040.771
	TOTAL	1.864.259.229	1.864.259.229

Source: Government of Makmur Village of 2016

5. Notes to the financial reports (CALK), is notes to the village financial reports that include a description or a detailed list or analysis of the value of an item that is presented in the village budget, the village budget realization reports, the report of the initial wealth owned by the village and balance sheets of the village.

V. CONCLUSION

Budget village (APB Village) of Banggai District sourced from revenue transfers of the central government, which is composed of the village fund, part of tax revenues and levies district, the village fund allocation and provincial government financial assistance. While the expense of the village consists of Field expenditure of the Village government implementation, the field expenditure of community development implementation, and the field expenditure of community empowerment.

Accounting model is a model village for recording the revenue and expenditure of the village government transactions by using the general cash book, daily cash book servants, bank books, tax books, village inventorybook, inventory book, capital of books, books of accounts receivable and debtsbook. Village Financial reporting must be settled in a simple way in order to help the preparation of the financial reports of the village and refers to government accounting standards, the financial report of the village consists of the village budget, the village budget realization reports, the initial wealth report owned by the village, balance sheet of village and notes to the village financial reports.

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