

Accounting Practices in the Utilization of Heritage Assets: A Case Study of the Villa Yuliana Museum at the Department of Education and Culture, Soppeng Regency

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Abstract

Heritage assets represent national wealth in the form of cultural heritage sites, monuments, and historic buildings that are unique, fragile, rare, and non-renewable. As such, the preservation and management of these assets must be carried out in an integrated manner, considering both cultural and economic aspects. One strategy for preserving and managing heritage assets is through their utilization as tourism and educational facilities, aimed at increasing local revenue (Pendapatan Asli Daerah/PAD) through the collection of retribution fees. This study seeks to examine the implementation of accounting practices related to retribution revenue from the utilization of a heritage asset, namely the Villa Yuliana Museum, under the authority of the Department of Education and Culture in Soppeng Regency. The analysis focuses on four key aspects of accounting: recognition, measurement, presentation, and disclosure. Data collection methods employed in this research include interviews, observation, documentation, and literature review. The data were analyzed using a qualitative descriptive approach. The findings indicate that the accounting treatment of retribution revenue from the utilization of the Villa Yuliana Museum aligns with the relevant accounting policies and applicable regulations. Furthermore, the determination of retribution rates is consistent with prevailing legal standards.

INTRODUCTION

Cultural heritage constitutes state-controlled assets in the form of objects, buildings, structures, sites, and areas that must be properly managed and preserved with the active involvement of the community. Cultural heritage is also categorized as heritage assets, as stipulated in PSAP 07, which states that heritage buildings, monuments, and archaeological sites are considered heritage assets.

According to Putra (2019) in Ovan Ferjiant et al. (2023), the main reason cultural heritage and other heritage buildings are classified as state assets is that these heritage relics are fragile, unique, rare, and irreplaceable. Naufal, (2021) further emphasizes that as state-controlled assets, heritage objects and cultural heritage should provide benefits in accordance with their relevance, such as serving as media for tourism and education. Therefore, efforts to manage and preserve

heritage assets are required, one of which is through the implementation of well-integrated heritage asset accounting, not only from a cultural perspective but also from an economic standpoint.

Based on Technical Bulletin No. 23 concerning Non-Tax Accounting, utilization is defined as the optimization of state/regional property (BMN/D) that is not used for the main duties and functions of Ministries/Agencies/Local Government Work Units, without changing ownership. The utilization of state/regional property aims to increase Local Own-Source Revenue (PAD) through levies referred to as retribution. Regional retribution serves as one of the crucial factors supporting Local Own-Source Revenue, as it significantly contributes to the sustainability of local government.

As a key element in supporting governmental performance, regional retributions collected by the government must comply with applicable laws and regulations, particularly those concerning the utilization of regional assets. Furthermore, the recording of retribution revenues must be carried out meticulously, since errors in either the collection or recording processes can significantly affect government financial statements (Fajriyah, 2019). Thus, the collection, recording, and reporting of retribution revenues, particularly those related to the utilization of regional assets, must be conducted in accordance with applicable accounting standards and regulations.

Soppeng Regency is one of the regions in Indonesia with considerable potential in utilizing heritage assets. In this regard, the Department of Education and Culture, as the authority responsible for managing and preserving the heritage assets and sites in Soppeng Regency, holds a pivotal role in leveraging tourism potential by promoting the heritage and cultural aspects of its heritage assets. One of these assets is the Latemmamala Museum, commonly referred to as Villa Yuliana (Andi M. N. Afdhal, Asmi Rahayu, 2021).

Villa Yuliana is a colonial-era building in Soppeng Regency that has been repurposed as a local museum. Its utilization as a museum represents one form of management and preservation of heritage assets in the domains of tourism and education carried out by the local government. In addition, the Soppeng Regency Government also employs heritage assets as a source of local revenue through retribution, which is managed by the Department of Education and Culture as the reporting entity.

To examine the application of accounting practices related to retribution revenues from the utilization of heritage assets, particularly at Villa Yuliana Museum, the author is interested in conducting a study entitled "Accounting for Retribution Revenues from the Utilization of Heritage Assets (Villa Yuliana Museum) at the Department of Education and Culture of Soppeng Regency."

From the above background, the main research problem can be formulated as follows:

"How is the accounting for retribution revenues from the utilization of heritage assets (Villa Yuliana Museum) implemented at the Department of Education and Culture of Soppeng Regency?"

Based on the formulated research problem, the objective of this study is to examine the accounting treatment of retribution revenues from the utilization of heritage assets (Villa Yuliana Museum), particularly with regard to recognition, measurement, presentation, and disclosure. The study seeks to determine whether the accounting practices applied by the Department of Education and Culture of Soppeng Regency comply with prevailing accounting policies and standards.

a. Accounting Definition

Accounting is defined as the systematic process of recording, identifying, classifying, and communicating economic transactions to stakeholders. Ikatan Akuntan Indonesia, (2019)

describes accounting as the process of recording, analyzing, and communicating transactions within a business entity to produce reports that contain relevant information for decision-making.

b. Government Accounting Standards

Government Accounting Standards provide the framework for preparing and presenting financial statements to enhance transparency and accountability. According to Regulation of the Minister of Finance No. 238/PMK.05/2011, they encompass the full accounting cycle in government organizations, from transaction analysis to financial reporting.

c. Government Revenue

Government Regulation No. 71 of 2010 classifies government revenue into two types:

- 1) LO Revenue (Pendapatan-LO): revenue that increases equity within a fiscal year and is non-repayable.
- 2) LRA Revenue (Pendapatan-LRA): receipts into the State/Regional General Treasury Account that increase the budget surplus.

Revenue sources are further divided into:

- 1) Local Own-Source Revenue (PAD) collected by local governments through regional regulations.
- 2) Transfer Revenue allocated from the national budget (APBN).
- 3) Other Legitimate Local Revenue including grants, emergency funds, and other forms of income in accordance with regulations

d. Regional Retribution

Law No. 28 of 2009 categorizes retribution into three groups:

- 1) General Service Retribution services provided for public benefit.
- 2) Business Service Retribution services offered on a commercial basis, including the use of underutilized local assets.
- 3) Specific Licensing Retribution regulatory and supervisory services to ensure sustainable resource use.

Retribution rates are determined based on service utilization, covering the costs incurred by local governments and regulated further through local government decrees. Revenues generated are specifically allocated to fund related public services.

e. Heritage Assets

According to the accounting Standards Board (2008), heritage assets are those of historical, artistic, scientific, technological, or environmental significance, managed to preserve culture and support knowledge development. IPSAS 17 further outlines their unique characteristics:

- a. Their value cannot be fully expressed in monetary terms.
- b. Regulations prohibit or limit their disposal.
- c. They are irreplaceable and have unpredictable useful lives.

Heritage assets are classified into operational (used in daily government activities) and non-operational (preserved for their intrinsic heritage value, such as heritage buildings, works of art, and archaeological sites).

f. Recognition, Measurement, Presentation, and Disclosure of Revenue

a. Recognition

LO Revenue is recognized when earned or realized, while LRA Revenue is recognized upon receipt in official treasury accounts.

b. Measurement

Both LO and LRA Revenues are recorded on a gross basis, without offsetting related expenses.

c. Presentation

LO Revenue appears in the Operational Report, while LRA Revenue is presented in the Budget Realization Report.

d. Disclosure

Revenues are disclosed in the Notes to the Financial Statements, including collections, explanations, reasons for deviations from targets, and other relevant information.

METHOD

This study employs a qualitative descriptive method, which seeks to analyze and draw conclusions by describing the actual conditions during the research period.

a. Data collection period: March–April 2025.

b. Research site: Department of Education and Culture of Soppeng Regency, Jl. Salotungo, Watansoppeng, South Sulawesi.

c. Data sources:

- 1) Primary data obtained through interviews with officials of the Department of Education and Culture.
- 2) Secondary data obtained from literature reviews, regulations, books, previous studies, and institutional reports.

The focus of this study is on the accounting practices of retribution revenues from the utilization of historical assets, particularly Villa Yuliana Museum.

RESULTS AND DISCUSSION

A. Results

Object of Study: Department of Education and Culture of Soppeng Regency

The Department of Education and Culture of Soppeng Regency was established based on local government regulations. Initially, the education sector was integrated with youth and sports under the Department of Education, Youth, and Sports (Type A). Following institutional restructuring in 2017, the Department of Education was separated as a Type B agency. Further changes occurred in 2019, when Local Regulation No. 5 of 2019 amended Local Regulation No. 5 of 2016, elevating its status to the Department of Education and Culture, Type A.

B. Discussion

1. Determination of Retribution Tariff

Based on Local Regulation No. 1 of 2024, retribution is categorized into general services, business services, and specific licensing. Revenues from Villa Yuliana fall under **business service retribution**, grouped under recreation, tourism, and sports services. The tariffs are as follows:

Description	Unit	Tarif (IDR)
Latemmamala Museum (Villa Yuliana) – Adult	Person	5000
Latemmamala Museum (Villa Yuliana) – Child	Person	3000
Jera Lompoe – Adult	Person	5000
Jera Lompoe – Child	Person	3000
Calio Museum – Adult	Person	5000
Calio Museum – Child	Person	3000
Bola Soba – Adult	Person	200.00
Bola Soba – Child	Person	200.00

Source: Local Regulation No. 1 of 2024 on Local Taxes and Retribution

2. Recognition of Retribution Revenue

Based on interviews conducted on April 15, 2025, with a financial staff member, it was revealed that retribution revenues for Villa Yuliana are recognized only after cash receipts are deposited into the department’s account. This approach is adopted because revenues are irregular and depend on the annual number of visitors.

The journal entries are as follows:

- 1. Journal-LO:
Dr. Cash at Revenue Treasurer – xxx
Cr. Latemmamala Museum Retribution Revenue – LO – xxx
- 2. Journal-LRA:
Dr. Changes in Budget Surplus (SAL) – xxx
Cr. Latemmamala Museum Retribution Revenue – LRA – xxx

3. Measurement of Retribution Revenues

In accordance with Government Regulation No. 71 of 2010 and Soppeng Regent Regulation No. 73 of 2022, retribution revenues are measured on a **gross basis**. All receipts must be recorded in full without offsetting related expenses, ensuring transparency and accountability. All revenues are recorded in Indonesian Rupiah.

4. Presentation of Retribution Revenues

Retribution revenues are presented in accordance with the Standard Chart of Accounts (BAS).

- a. The Budget Realization Report (LRA) presents revenue realization, expenditures, transfers, surplus/deficit, and financing compared with the approved budget for the same period.
- b. The Statement of Operations (LO) presents operational revenues, operating expenses, non-operational surplus/deficit, and the overall surplus/deficit.

5. Disclosure of Retribution Revenues

The Department of Education and Culture discloses retribution revenues in the Notes to Financial Statements (CaLK). For example, in 2023 and 2024, the revenues from recreational, tourism, and sports services were reported as follows:

Description	2024 (IDR)	2023 (IDR)
Latemmamala Museum (Villa Yuliana)	527,000	500,000
Jera Lompoe	240,000	400,000
Calio Museum	297,000	870,000
Bola Soba	1,600,000	3,900,000
TOTAL	3,000,000	2,844,000

The data indicate that Villa Yuliana’s revenue increased from IDR 500,000 in 2023 to IDR 527,000 in 2024, largely due to a rise in visitor numbers.

CONCLUSIONS AND SUGGESTION

A. Conclusion

Based on the research and analysis regarding the implementation of accounting practices related to retribution revenue from the utilization of a heritage asset, this study concludes that:

- 1. Retribution revenues from the utilization of historical assets (Villa Yuliana Museum) are

recognized upon receipt in the entity's account.

2. Revenues are measured on a gross basis and recorded in Rupiah, consistent with applicable regulations.
3. Revenues are presented in both the Budget Realization Report and the Statement of Operations under Local Own-Source Revenue.
4. Revenues are disclosed in the Notes to Financial Statements as part of recreational, tourism, and sports services retribution.

B. Suggestions

Based on the results of the study, several suggestions that can be recommended are:

- a. Continue aligning its accounting treatment of retribution revenues with existing regulations and accounting standards.
- b. Actively manage and develop retribution objects, particularly historical assets, to optimize their potential as sustainable sources of local revenue.

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