

ANALYSIS OF ACCOUNTING APPLICATIONS AT SIDOMULYO OUTPATIENT HEALTH CENTER

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ABSTRACT

The Sidomulyo Outpatient Health Center, functioning as a Regional Public Service Agency, is obligated to adhere to accounting practices and generate financial reports in accordance with Government Accounting Standard Statement (PSAP) Number 13. This study seeks to assess the conformity of the accounting procedures at the Sidomulyo Outpatient Health Center with the guidelines outlined in Accounting Standards Statement (PSAP) Number 13. The research was conducted on-site at the Sidomulyo Outpatient Health Center, utilizing both primary and secondary data acquired through interviews and documentation techniques. Employing a descriptive method, the author examines the extent to which the health center aligns with PSAP Number 13. The findings reveal that the Sidomulyo Outpatient Health Center falls short of full compliance with PSAP Number 13. Notably, the center has not consistently issued financial statements annually, and there are discrepancies in the presentation of balanced budget changes, operational reports, cash flow statements, and equity changes. Additionally, the health center has yet to provide accompanying notes to its financial statements.

Keywords: Regional Public Service Agency, Public Health Center, Government Accounting Standard Statement Number 13

INTRODUCTION

Based on Regulation No. 75 of 2014 issued by the Minister of Health of the Republic of Indonesia, a Community Health Center, commonly known as a Puskesmas, is a healthcare facility dedicated to public health initiatives and primary individual health services. As part of the government's commitment to enhancing the general well-being and intelligence of the nation, the establishment of the Public Service Agency (BLU) aims to deliver optimal services to the community.

Community health centers transitioning into BLUs must adhere to established regulations for financial reporting. According to Regulation No. 217/PMK.05/2015 from the Minister of Finance of the Republic of Indonesia, these health centers are obligated to present financial reports following Government Accounting Standards Statement Number 13, which outlines BLU financial reporting using an accrual basis.

Situated in the Tampan sub-district of Pekanbaru City, Riau Province, the Sidomulyo Outpatient Health Center is one such health facility providing services to the Tampan sub-district and overseeing three sub-districts: Sialangmunggu, Tuah Karya, and Tuah Madani.

The Sidomulyo Outpatient Health Center receives a health budget sourced from (1) regional levies in the form of service income from the community (patients), from patients who are not participants in the National Health Insurance/Health Social Security Administering Agency (BPJS). Regional levies come from health service rates, which consist of facility services rates and service fees, (2) National Health

Insurance (JKN) received from the Health Social Security Administration (BPJS) and recorded in the service revenue account of the accounting entity/reporting entity, and (3) Health Operational Assistance (BOK) refers to the financial support provided by the central government to regional governments through the Ministry of Health Assistance Task Fund.

The accounting procedure undertaken at the Sidomulyo Outpatient Health Center begins with the collection and documentation of transaction evidence by the health center's treasurer in the General Cash Book. This cash book serves as a recording tool for both cash receipts and expenditures. Income from patients received by the cashier is deposited into the Revenue Treasurer once or twice a week. Next, the treasurer makes deposits to the bank every two weeks or a month. Upon receiving income from the cashier, the treasurer compiles a summary before proceeding to deposit the income into the bank. Recognition of income occurs either when the treasurer deposits the funds into the bank or when the income is credited to the health center's account. If the bank is closed during the income deposit, the transaction is deferred to the following day, and no immediate recording takes place. This practice is also applied at the year-end, ensuring that if the bank is closed, deposits and income recognition are deferred to the subsequent year. It's worth noting that this approach deviates from the guidelines outlined in Regulation 18/2017, issued by the Mayor of Pekanbaru, which outlines the Systems and Procedures for Financial Management applicable to BLUD Community Health Centers within Pekanbaru City. Specifically, Article 34, paragraph (2) of the regulation stipulates that receipts from BLUD Community Health Centers should be deposited in full every day into the cash account of the BLUD Community Health Center and reported promptly to the financial officer of the BLUD Puskesmas.

When formulating financial reports, the Sidomulyo Outpatient Health Center currently employs a cash basis for acknowledging income and expenditure in the Statement of Budget Realization. Apart from that, there was recognition of income in the wrong period because the community health center still used a cash basis.

The Receipt Treasurer and Expenditure Treasurer of the Sidomulyo Outpatient Health Center recorded transactions that occurred in the cash subsidiary books but did not journalize them and did not make a ledger, so there were errors in preparing the Balance Sheet Report and the 2019 Equity Changes Report, namely in the equity account in both reports. The numbers are not the same (not balanced). Apart from that, there was also an error in recording the 2019 Budget Balance Change Report, namely in the SAL Usage account.

Reports from the Treasurer on Receipts and Expenditures are recapitulated every month to be reported to the Financial Administration Officer (PPK) for recapitulation and verification. Subsequently, the PPK's summary is presented to the leadership of the community health center for validation. Following this, the PPK compiles an annual financial report summary to be submitted to the Leadership and Health Service.

The financial reports crafted by the PPK encompass the Statement of Budget Realization, Reports on Changes in Budget Balances, Balance Sheets, Operational Reports, Cash Flow Reports, and Statement of Changes in Equity. Notably, the PPK does not include Notes to Financial Reports, which are a constituent of BLU's financial reports in accordance with PSAP No. 13.

Based on the accounting process in preparing the health center financial reports carried out by the Sidomulyo Outpatient Health Center, the financial reports for the 2020 and 2021 periods were not yet available when the researchers wanted to collect data, namely on February 10, 2022, which was not

following the structure and content of PSAP No. 13 regarding the reporting period, which states that BLU financial reports are presented at least once a year.

Given the aforementioned issues, the researcher intends to assess the compatibility of accounting practices at the Sidomulyo Outpatient Health Center with Government Accounting Standards Statement No. 13.

In alignment with the raised concerns, this study seeks to evaluate the implementation of financial accounting at the Sidomulyo Outpatient Health Center in accordance with Government Accounting Standards Statement No. 13.

Literature Reviews

Accounting

The definition of accounting, as per the Minister of Finance of the Republic of Indonesia's Decree No. 476 of 1991, entails the systematic process of gathering, recording, analyzing, summarizing, classifying, and reporting financial transactions within an economic unit. The objective is to furnish report users with pertinent financial information conducive to decision-making.

Public Sector Accounting

As per the definition provided by Indra Bastian in 2010, public sector accounting is characterized as a technical mechanism and accounting analysis employed in the administration of public funds. This encompasses high-level state institutions, subordinate departments, regional governments, state-owned enterprises (BUMN), regional-owned enterprises (BUMD), non-governmental organizations (NGOs), social foundations, and collaborative projects involving both the public and private sectors.

Government Accounting System

As outlined in Government Regulation No. 8 of 2006 regarding the financial statements and performance of government agencies, the government accounting system is a structured set of procedures, organizers, equipment, and related components designed to actualize accounting functions, encompassing transaction analysis through financial reporting, within governmental entities.

Government Accounting Standards

In accordance with Law Number 17 of 2003 on State Finances, specifically Article 32, the structure and substance of accountability reports for the execution of the State Revenue and Expenditure Budget (APBN) or Regional Revenue and Expenditure Budget (APBD) adhere to the guidelines set by Government Accounting Standards (SAP). Government Regulation No. 71 of 2010 stipulates that these accounting standards are formulated by the independent Government Accounting Standards Committee (KSAP) and are subsequently established through government regulation following deliberation with the Financial Audit Agency (BPK).

Government Accounting Standards Statement Number 13

Government Accounting Standards Statement Number 13 (PSAP 13), specifically addressing the Presentation of Financial Reports for Public Service Agencies (BLU), is mandated by the Minister of Finance through Regulation Number 217 of 2015 of the Republic of Indonesia. PSAP 13 emphasizes the utilization of an accrual basis for BLU's financial reporting.

The integral components of BLU's financial statement, as outlined by PSAP 13, include (1) a Statement of Budget Realization, (2) a Report on Changes in Budget Balances, (3) a Balance Sheet, (4) an Operational Report, (5) a Statement of Changes in Equity, (6) a Cash Flow Statement, and (7) Notes to Financial Reports.

Public Service Agency (BLU)

Regulation of Government Number 23 of 2005, which pertains to the Financial Management of Public Service Agencies, delineates the definition of BLU as an entity within the government framework established to furnish community services. These services involve providing goods and/or services with an emphasis on non-profit prioritization, guided by the principles of efficiency and productivity.

As BLU fulfills its responsibilities in delivering services to the community, it carries both rights and obligations. Among the rights held by BLU/BLUD are (1) the flexibility to execute the budget, which encompasses the management of income and expenditure, cash handling, and the procurement of goods and services. (2) Employ non-civil servant professionals as staff. (3) BLU/BLUD employees have the right to receive service payments based on their contribution (remuneration).

Public Health Center

According to Regulation Number 75 of 2014 issued by the Minister of Health of the Republic of Indonesia, a Community Health Center, commonly known as a Puskesmas, is a healthcare facility tasked with conducting public health initiatives and providing initial individual health services. The focus is on emphasizing promotive and preventive measures to attain the highest standard of public health within its designated area of operation.

Hypothesis

Building on the background of the problem and the literature review provided, the hypothesis posited is that the financial accounting practices at the Sidomulyo Outpatient Health Center do not align with the guidelines set forth in the Government Accounting Standards Statement (PSAP) No. 13.

METHOD, DATA, AND ANALYSIS

This study employs a qualitative approach to delve into the intricacies of the challenges faced by the Sidomulyo Outpatient Health Center in Pekanbaru City, Riau. The utilization of qualitative methods is intended to enable researchers to comprehensively observe the phenomena surrounding the health center. The required data for this research encompasses both primary and secondary sources.

The methodologies employed for data collection in this study include interviews and documentation. Interviews were conducted with the Health Center Treasurer, Health Center Finance Officer, and Health Center Procurement and Goods Management Officer. Documentation methods are used to support research credibility. In this instance, the documentation process involves acquiring soft-file documents and financial statements directly from the Sidomulyo Outpatient Health Center as part of the data collection procedure.

In compiling this research, the author used descriptive methods in conducting data analysis. Data or document collection was conducted to facilitate descriptive analysis in this study from the Sidomulyo Outpatient Health Center in the form of financial reports, organizational structure, and profile of the health center, as well as studying and reviewing data and information regarding accounting at BLUD.

RESULT AND DISCUSSION

General Description of Research Objects

The Sidomulyo Outpatient Health Center, situated in Tampan District, Pekanbaru City, is positioned at H.R. Soebrantas Street, specifically at the 10.5-kilometer mark. Its operational coverage spans 14.2 square kilometers, encompassing three sub-districts: Sialangmunggu, Tuah Karya, and Tuah Madani.

Results and Discussion

Planning

The initiation of the planning process involves the development of a business strategy plan by the community health center. This comprehensive plan comprises a vision statement, mission, strategic programs, performance measurement criteria, a 5-year achievement plan, and 5-year financial projections. The Business Strategy Plan serves as the foundational document for crafting the Community Health Center Business and Budget Plan.

Budgeting

The budgeting process commences with the creation of an annual business and budget plan (RBA), developed in alignment with the community health center's business strategy plan. The RBA encompasses programs, activities, performance targets, and BLUD budgets. It is formulated on a performance-oriented approach, incorporates cost accounting calculations based on service types, projected demand, and income-generating capacity, and adopts an accrual basis.

Budget Realization

The actualization of the health center budget commences with the preparation of a Budget Implementation Document (DPA). This document encompasses income and costs, cash flow projections, and the quantity and quality of goods and/or services slated for production. Serving as the foundation for budget execution, the DPA delineates income details from services and the Regional Revenue and Expenditure Budget (APBD). The DPA also outlines the specifics of goods and services to be generated in a year. Subsequently, the financial Administration Officer of the Health Center (PPK) officially approves the Budget Implementation Document of the Regional Public Service Agency (DPA-BLUD) as the guiding framework for BLUD activities. Once ratified by the financial Financial Management Officer (PPKD), the DPA-BLUD serves as the basis for accessing funds from the regional budget, which are then utilized in accordance with the stipulated provisions.

Reporting

1. Fundamentals of Recording Financial Transactions

The Sidomulyo Outpatient Health Center employs a cash basis for recording income and expenditures in its Statement of Budget Realization when preparing financial reports. Income is acknowledged upon receipt of cash into the Puskesmas account, and expenditure is recorded when cash is paid out from the same account.

Conforming to PSAP No. 13, the recognition criteria for revenue in the Statement of Budget Realization (Revenue-SBR) at BLU entail acknowledging income when cash is received by the BLU revenue treasurer. Similarly, expenditures are recognized in BLU when authorized cash disbursements are made by the expenditure treasurer. Regarding the Operational Report (Income-OR) at BLU, income is recognized when the right to income arises and the income is realized. On the expense side, recognition takes place when liabilities emerge, assets are utilized, and a reduction in

economic benefits or service potential becomes apparent. In this context, the Sidomulyo Outpatient Health Center conforms its acknowledgment of income and expenses to the guidelines delineated in PSAP No. 13.

2. Management of cash

Cash transactions, encompassing both receipts and disbursements, are executed through the Sidomulyo Outpatient Health Center BLUD Cash account. The income receipt process begins with the cashier depositing income to the treasurer, who subsequently compiles a recap and deposits the income into the bank. Income is recognized either upon the treasurer making the bank deposit or when it enters the health center's account. If the bank is closed during the income deposit time, the transaction is postponed until the following day with no immediate recording. This practice is also applied at the year-end, ensuring that if the bank closes, deposits and income recognition are deferred to the subsequent year.

In adherence to PSAP Number 13, entities employing the BLU financial management model are granted flexibility. The financial management of the Sidomulyo Outpatient Health Center is governed by Pekanbaru Mayor Regulation Number 18 of 2017, addressing Financial Management Systems and Procedures for BLUD Community Health Centers in Pekanbaru City.

Per Pekanbaru Mayor Regulation Number 18 of 2017, Article 34 paragraph (2) dictates that daily BLUD Puskesmas receipts are fully deposited into the BLUD Puskesmas cash account and reported to the BLUD Puskesmas financial officer. In contrast, the Revenue Treasurer of the Sidomulyo Outpatient Health Center deposits funds to the bank biweekly or monthly after compiling a deposit recap from the cashier. This deviation indicates that the cash management practices at the Sidomulyo Outpatient Health Center do not align with the stipulations in Pekanbaru Mayor Regulation Number 18 of 2017.

3. Accounting Process

At the Sidomulyo Outpatient Health Center, the accounting process begins with the Health Center Treasurer gathering and documenting transaction evidence in the General Cash Book. This book serves as the record for both cash receipts and expenditures. Additionally, a Tax Assistant Cash Book is established to support the General Cash Book specifically for tax-related transactions. Another component is the bank cash book, dedicated to recording bank-related receipts and expenditures. Furthermore, a transfer cash book is created by the revenue treasurer for the expenditure treasurer, aiding in the documentation of expenditure transactions. The following is the form of the Sidomulyo Outpatient Health Center General Cash Book:

Table 4.1 Revenue Treasurer's Cash Book
Sidomulyo Outpatient Health Center

No.	Date	Account	Description	Ref	Reception	Expenditure	Balance
BKUP-335.c	28/12/2020		Received BOK payment money, honorarium for community health workers and financial management assistants in December 2020		Rp8.800.000		Rp8.800.000

Reference: Sidomulyo Outpatient Health Center

Table 4.2 Expenditure Treasurer's Cash Book
Sidomulyo Outpatient Health Center

No.	Date	Account	Description	Ref	Reception	Expenditure	Balance
BKUP-335.c	28/12/2020		Received funds for BOK payments, honorarium for community health workers and financial management		Rp8.800.000		Rp8.800.000

			assistants in December 2020				
BKUP-335.d	28/12/2020		Payment of BOK, Honorarium for Public Health Workers and Assistant Financial Managers for December 2020			Rp8.800.000	Rp0

Reference: Sidomulyo Outpatient Health Center

The Sidomulyo Outpatient Health Center provides a single-entry journal when transactions occur. The Sidomulyo Outpatient Health Center should journalize every transaction, namely a cash receipt journal and a cash disbursement journal.

1. Stage of Recording

The recording stage involves journaling all transactions that take place. The necessary journals for recording transactions in BLUD are as follows:

a. Journal of Financials (for Operational Reports and Balance Sheets)

All transactions are recorded in the financial journal for Operational Report and Balance Sheet, encompassing accounts with the initial codes 1-Assets, 2-Liabilities, 3-Equity, 8-Income—OR, and 9-Expenses.

b. Journal of Budget (for Statement of Budget Realization)

Transactions involving initial code accounts 4-Revenue—SBR, 5-Spending, 6-Transfer, and 7-Financing are recorded in the Journal of Budget and are conducted in cash or involve cash.

c. Journal entry for adjustments

Journal entries for adjustments are executed by utilizing the financial journal (OR and Balance Sheets), exclusively involving accounts with initial codes 1-Assets, 2-Liabilities, 3-Equity, 8-Income—OR, and 9-Expenses.

Table 4.3 Cash Receipts Journal with Cash Basis
for Budget Realization Report (BRR)

No. BKU	Date	Account	Description	Ref	Debit	Credit	
					Estimated Changes in Budget Balance Excess	Service Income from the Community — SBR	APBN/APBD Revenue — SBR
BKUP-335.c	28/12/2020		Received payment for Health Operational Assistance (BOK) Expenditures, Honorarium for Community Health Workers, and Financial Management Assistant for December 2020		Rp8.800.000		Rp8.800.000

Reference: Author's Processed Data, 2022.

Table 4.4 Cash Receipts Journal with Accrual Basis
for Operational Reports (OR)

No. BKU	Date	Account	Description	Ref	Debit	Credit	
					Cash at BLUD	Service Income from	APBN/APBD Revenue —

						the Community — OR	OR
BKUP-335.c	28/12/2020		Received payment for Health Operational Assistance (BOK) Expenditures, Honorarium for Community Health Workers, and Financial Management Assistant for December 2020		Rp8.800.000		Rp8.800.000

Reference: Author's Processed Data, 2022.

Table 4.5 Cash Disbursement Journal with Cash Basis
for Budget Realization Report

No. BKU	Date	Account	Description	Ref	Debit			Credit
					Employee Expenditures	Expenditures on Goods and Services	Other Expenditures	Estimated Changes in Budget Balance Excess
BKU 231.d	28/12/2020		Payment for Health Operational Assistance (BOK) Expenditures, Honorarium for Public Health Workers and Assistant Financial Managers for December 2020			Rp8.800.000		Rp8.800.000

Reference: Author's Processed Data, 2022.

Table 4.6 Cash Disbursement Journal with Accrual Basis
for Operational Reports

No. BKU	Date	Account	Description	Ref	Debit			Credit
					Employee Expenses	Goods and Services Expenses	Other Expenses	Cash at BLUD
BKU 231.d	28/12/2020		Payment for Health Operational Assistance (BOK) Expenditures, Honorarium for Public Health Workers and Assistant Financial Managers for December 2020			Rp8.800.000		Rp8.800.000

Reference: Author's Processed Data, 2022.

Table 4.7 General Ledger
Sidomulyo Outpatient Health Center

Date	No. Acc	Description	Debit	Credit
28/12/2020		Budget Journal: Estimated Changes in Budget Balance Excess APBN/APBD Revenue — SBR	Rp8.800.000	Rp8.800.000
		Financial Journal: Cash at BLUD APBN/APBD Revenue — OR	Rp8.800.000	
				Rp8.800.000
28/12/2020		Budget Journal: Expenditures on Goods and Services Estimated Changes in Budget Balance Excess	Rp8.800.000	Rp8.800.000
		Financial Journal: Goods and Services Expenses Cash at BLUD	Rp8.800.000	
				Rp8.800.000

Reference: Author's Processed Data, 2022.

2. Stage of Classifying

The primary role of the general ledger is to consolidate and summarize all the transactions previously recorded in journals. Unfortunately, the Sidomulyo Outpatient Health Center currently does not maintain a ledger, leading to numerous errors in the preparation of financial reports. It is recommended that the Sidomulyo Outpatient Health Center establish a ledger to effectively summarize and categorize the transactions that have been recorded in journals.

Tabel 4.8 Ledger
Sidomulyo Outpatient Health Center
December 2020

Account Name : Estimated Changes in Budget Balance Excess

Account Number :

Date	Description	Ref	Debit	Kredit	Balance	
					Debit	Credit
28/12/2020	Cash Receipts Journal		Rp8.800.000		Rp8.800.000	
28/12/2020	Cash Disbursement Journal			Rp8.800.000	Rp0	

Reference: Author's Processed Data, 2022.

Account Name : APBN/APBD Revenue — BRR

Account Number :

Date	Description	Ref	Debit	Kredit	Balance	
					Debit	Credit
28/12/2020	Cash Receipts Journal			Rp 8.800.000		Rp8.800.000

Reference: Author's Processed Data, 2022.

Account Name : Expenditures on Goods and Services

Account Number :

Date	Description	Ref	Debit	Kredit	Balance	
					Debit	Credit
28/12/2020	Cash Disbursement Journal		Rp 8.800.000		Rp8.800.000	

Reference: Author's Processed Data, 2022.

Account Name : Cash at BLUD

Account Number :

Date	Description	Ref	Debit	Kredit	Balance	
					Debit	Credit
28/12/2020	Cash Receipts Journal		Rp8.800.000		Rp8.800.000	
28/12/2020	Cash Disbursement Journal			Rp8.800.000	Rp0	

Reference: Author's Processed Data, 2022.

Account Name : APBN/APBD Revenue — OR

Account Number :

Date	Description	Ref	Debit	Kredit	Balance	
					Debit	Credit
28/12/2020	Cash Receipts Journal			Rp 8.800.000		Rp8.800.000

Reference: Author's Processed Data, 2022.

Account Name : Goods and Services Expenses

Account Number :

Date	Description	Ref	Debit	Kredit	Balance	
					Debit	Credit
28/12/2020	Cash Disbursement Journal		Rp 8.800.000		Rp8.800.000	

Reference: Author's Processed Data, 2022.

3. Stage of Summarizing

Following the posting of the journal to the ledger, the subsequent step involves preparing a trial balance. However, the Sidomulyo Outpatient Health Center currently does not undertake this step. A trial balance is generated by transferring all ledger accounts into a list with debit and credit columns, ensuring that the amounts in both columns balance each other.

Tabel 4.9 Trial Balance
Sidomulyo Outpatient Health Center
December 2020

No. Acc	Description	Debit	Credit
	APBN/APBD Revenue — OR		Rp8.800.000
	Goods and Services Expenses	Rp8.800.000	
	Amount	Rp8.800.000	Rp8.800.000

Reference: Author's Processed Data, 2022.

The Sidomulyo Outpatient Health Center currently does not record the utilization of supplies in its journal entries. The required journal entry that the health center should make regarding the use of supplies as of December 31, 2020, is as follows:

Inventory Expense Rp. 8,162,828

Inventory Rp. 8,162,828

Following the creation of the adjusting journal, the Puskesmas is then required to prepare the BLUD financial report in accordance with PSAP No. 13, which consists of the Statement of Budget Realization, Reports on Changes in Budget Balances, Balance Sheets, Operational Reports, Cash Flow Statement, Statement of Changes in Equity, and Notes to Financial Reports.

4. Stage of Reporting

The Sidomulyo Outpatient Health Center has compiled a financial report for the fiscal year 2019. However, the health center has not prepared a financial report for the 2020 and 2021 periods. This violates the structure and content of PSAP No. 13, namely, that the Puskesmas fails to comply with timely reporting and fails to comply with the reporting timeframe that is presented annually. The subsequent document is a financial report crafted by the Puskesmas.

a. Statement of Budget Realization

The Puskesmas Financial Administration Officer (PPK Puskesmas) has formulated the Statement of Budget Realization in accordance with PSAP No. 13.

b. Reports on Changes in Budget Balances

In the Reports on Changes in Budget Balances, the PPK Puskesmas incorrectly entered the value in the Excess Budget Balance Usage Account. The PPK Puskesmas enters the Excess Budget Balance Usage Account value equal to the value in the Early Budget Balance account. The value in the Excess Budget Balance Usage Account should come from the Surplus/Deficit—SBR contained in the Statement of Budget Realization. Hence, the report detailing alterations to surplus budget balances, generated by the PPK Puskesmas, does not adhere to the guidelines outlined in PSAP No. 13.

c. Balance Sheet

The balance sheet formulated by the Puskesmas adheres to the principles outlined in PSAP No. 13.

d. Operational Report

In the operational reports, the Puskesmas omits the inclusion of Other Expenses related to the utilization of Health Operational Assistance funds. This omission results in a misrepresentation in the Surplus/Deficit—OR account. It is recommended that the Puskesmas incorporate Other Expenses for the Utilization of Health Operational Assistance Funds as an integral part of the expenses in the operational report. Consequently, the operational report prepared by the Puskesmas does not align with the guidelines set forth in PSAP No. 13.

e. Cash Flow Statement

Within the cash flow report, Puskesmas omits other payments related to the utilization of BOK funds, which in the health center statement of budget realization are recorded in the Other Expenditures (BOK) account. This causes the health center's cash flow report to be misstated so that the value of the ending cash equivalent balance in the cash flow report is not the same (not balanced) as the value of the cash account at BLU in the balance sheet. The Puskesmas is advised to incorporate Other Payments for the utilization of BOK funds as a component of the cash outflow in the cash flow report. Consequently, the cash flow report prepared by the PPK Puskesmas deviates from the guidelines set forth in PSAP No. 13.

f. Statement of Changes in Equity

The Statement of Changes in Equity is affected by an error in the value stated in the surplus/deficit account—OR, leading to a misrepresentation of the value in the ending equity account. As a result, it does not align with the amount in the Equity account in the balance sheet, causing an imbalance. Consequently, the report on changes in equity prepared by the Puskesmas fails to conform to the guidelines in PSAP No. 13.

g. Notes to the Financial Statement

The Puskesmas has omitted the inclusion of notes in the financial statement, which are intended to provide detailed information about accounts in the Statement of Budget

Realization, Reports on Changes in Budget Balances, Balance Sheets, Operational Reports, Cash Flow Statement, and the Statement of Changes in Equity. This deviation does not align with PSAP No. 13, which mandates the inclusion of notes in public service agencies financial reports as an essential component.

CONCLUSION

Conclusions from the research findings, it can be affirmed that:

1. The implementation of accounting carried out by the Sidomulyo Outpatient Health Center is still not following the Statement of Accounting Standards Number 13.
2. Sidomulyo Outpatient Health Center has not kept journals for transactions that occur.
3. The Sidomulyo Outpatient Health Center does not create a ledger as one of the stages in compiling financial reports.
4. Sidomulyo Outpatient Health Center does not make adjustment journals for supplies that have been used.
5. Sidomulyo Outpatient Health Center does not prepare financial reports by Statement of Accounting Standards Number 13, namely, does not present financial statements at least once a year; Reports on Changes in Budget Balances, Cash Flow Reports, Operational Reports, and Statement of Changes in Equity are still misstated; and does not make notes on the financial statements.

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