

# Accounting for Financial Reporting in Regional Public Service Agency (BLUD) Health Sector

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**Abstract:** *This study aims to provide an overview of the financial reporting accounting in the Regional Public Service Agency (BLUD). Units analysis are public services in the health sector, namely Regional General Hospital (RSUD) and the Community Health Center (Puskesmas) work unit. In implementing financial reporting accounting, BLUDs must apply reports following Government Accounting Standards Statement (PSAP) Number 13 of 2015 concerning Presentation of Financial Statements for Public Service Agencies (BLU). This study uses a qualitative method by reviewing several literature studies on financial reporting accounting in the health sector BLUD. The research method using literature review reviews can facilitate research in identifying and analyzing problems and available information regarding financial reporting accounting at the BLUD in the health sector. This article aims to identify BLU financial reporting based on PSAP 13 and its implementation in BLUDs that provide services to the community in the health sector, namely RSUD and Puskesmas. Local governments are expected to improve the accounting quality of BLUD financial reporting by establishing clear regulations and SOPs, increasing the capacity of BLUD human resources, and improving the quality of BLUD infrastructure to support sound financial reporting accounting processes.*

**Keywords:** *Accounting, Financial Statements, Health Service, PSAP Number 13, Public Service Institutio*

## Introduction

Based on the Law of the Republic of Indonesia number 1 of 2004 regarding the state treasury, to improve services to the community, government work units can be assigned status as work units that implement the pattern of financial management of the Public Service Agency (BLU). BLU work units are given flexibility in financial management by implementing sound business practices in service improvement without prioritizing profit and activities based on efficiency and productivity. Flexibility in managing finances, including income and expenditure management, debt management, cash management, investment management, procurement of goods and services, opportunities to recruit non-State Civil Apparatus (ASN) professionals, and the opportunity to provide additional benefits to BLU employees following his contribution. The work unit in the form of BLU aims to

deliver public services, such as providing goods/services, managing regional facilities, and managing BLU funds.

Regional Public Service Agency (BLUD) is a system implemented by the Regional Apparatus Work Unit (SKPD) or Regional Apparatus Organization Unit (OPD) to provide services to the community. From the provisions of regional financial management regulations in general. BLUD is part of a local government organization with legal status that is not separate from the local government. In contrast to OPD in general, the pattern of financial management in BLUDs provides flexibility in the form of the flexibility to implement good and healthy business practices to improve services to the community in an area, such as exceptions to regional financial management regulations in general. A work unit or work unit can be upgraded to a BLUD status. Examples of OPD with BLUD status that perform public services in the health sector are Regional General Hospitals (RSUD) and work units such

as Community Health Centers (Puskesmas), which have a critical role in the current era of the COVID-19 pandemic.

The purpose of this article is to identify financial reporting at the Public Service Agency (BLU) based on the Statement of Government Accounting Standards (PSAP) 13 and its implementation in the Regional Public Service Agency (BLUD). Public Service Agency (BLU) provides services to the community in the health sector, such as Regional General Hospital (RSUD) and Public Health Center (Puskesmas). Two topics will be discussed in this paper. First is the explanation of the Public Service Agency (BLU) financial reporting standard based on the Statement of Government Accounting Standards (PSAP) Number 13. The second is the implementation of financial reporting in Regional General Hospital (RSUD) and Public Health Center (Puskesmas).

## Literature Review

### *Definition and Characteristics of BLU*

The definition of BLU is written in PSAP Number 13. A public Service Agency (BLU) is a central government and local government unit to provide services to the community. The provision of goods and services sold without prioritizing seeking profit and carrying out their activities must be based on efficiency, effectivity, and productivity principles. BLU is a financial reporting entity that has a place within the scope of government because BLU is a public service unit or organization that has the task of managing finances, including managing separated state or regional assets and making financial statements. BLU has several characteristics whose those characteristics are written in the regulation based on PSAP Number 13 about Public Service Agency (BLU) financial reporting standard.

One of the characteristics of the BLU entity is the source of the entity's funds is part of the State Revenue and Expenditure Budget (APBN) or the Regional Revenue and Expenditure Budget (APBD). The explicit characteristic of the BLU entity is formed following the laws and regulations made by the

government. The leader of the BLU entity is an appointed official who has the task of leading and managing the BLU entity.

The BLU entity is obliged to make accountable directly to the accounting entity or reporting entity that supervises it and indirectly to the people's representative council (DPR or DPRD) as the institution that ratifies the budget. The authority to manage finances, including the use of income, management of investments, cash, and loans, following the provisions of laws and regulations made by the government. BLU has a significant influence on the achievement or goal of government programs. The objective of BLU is to provide services to the public or third parties. BLU manages resources separate from the accounting or reporting entity that supervises it. BLU's financial statements are audited and given an opinion by an external auditor.

### *Purpose of BLU Financial Report*

The financial report of BLU is a structured financial report regarding the financial position, and various transactions carried out by the BLU. As an accounting entity and reporting entity, BLU must prepare accrual-based financial reports following applicable standards and regulations. The general purpose of BLU financial reports is to provide information on financial balance sheets, budget realization reports, excess budget balances, cash flows, operational reports, and changes in BLU equity. More specifically, the purpose of BLU financial reporting is to provide useful information for making decisions and demonstrate the reporting entity's accountability for its resources.

### *Flexibility of BLU*

Government work units that implement the BLU financial management pattern have flexibility in the context of budget execution, including managing revenues and expenditures, managing cash, and procuring goods or services. One form of flexibility in managing income is that income can be controlled directly for expenditures. BLU revenues which are managed directly to finance these expenditures, mean that revenues at BLU are not deposited in advance to the state treasury or regional

treasury. Each income and expenditure is reported to the section with a general treasury function for approval or validation.

### *Responsibility and Components of BLU Financial Reporting*

The responsibility for preparing and presenting financial statements in BLU is the obligation of the BLU leader or an appointed official. The preparation and presentation of financial reports at the Public Service Agency or BLU must be based on written regulations made by the government, especially the regulation of PSAP Number 13, which explains about management and financial reporting standards of the Public Service Agency or BLU.

Based on the regulation of PSAP Number 13 that contained the financial statements standard of BLU, the components of BLU Financial Statements consist of several reporting components. The elements of BLU Financial Statements consist of Budget Realization Report (LRA), Report of Changes in Over Budget Balance (LPSAL), Balance Sheet (Neraca), Operational Report (LO), Cash Flow Statement (LAK), Statement of Changes in Equity (LPE), and Notes of Financial Statements (CaLK).

The financial statements of the BLU's entity provide some information about BLU's economic resources and obligations at the reporting date and the flow of economic resources during the current period. Users need this information to assess the economic capacity of BLU in carrying out its activities in the future. The information obtained in the financial statements is beneficial to assist the management of BLU in improving its performance and providing complete information to stakeholders.

The Budget Realization Report (LRA), Balance Sheet, Operational Report (LO), and Report on Changes in Equity (LPE) at the BLU are combined in the financial statements of the accounting entity or reporting entity that oversees the BLU. Income, financing, and expenditures in the LRA at the BLU are consolidated into the LRA of the accounting entity or reporting entity that oversees the BLU.

The Cash Flow Statements of BLU presents information on the sources, uses of cash and cash equivalents during an accounting period, and the balance of cash and cash equivalents at the reporting date at the BLU. Cash Flow Statements at BLU are consolidated into Cash Flow Statements for units or sections with a general treasury function or purpose. The SAL Change Report at the BLU is not incorporated into the financial statements of the reporting entity that oversees the BLU because the reporting entity does not present a SAL Change Report, including local governments. Reports on Changes in SAL at BLU are combined into SAL Changes Reports for State or Regional General Treasurers and reporting entities that make consolidated financial statements.

In consolidating the BLU's financial statements into the financial statements of the entity that oversees the BLU, it is necessary to eliminate reciprocal accounts. It refers to income, assets, expenses, and liabilities originating from accounting or reporting entities in one government entity, except for income and expenditure accounts in the LRA arising from an accounting or reporting entity. The BLUD website explains that BLUDs are regulated in Permendagri Number 79 of 2018. According to Permendagri Number 79 of 2018 Article 99, Regional Public Service Agencies or BLUDs are required to make reports and accountability in the form of financial reports. The financial statements referred to in Permendagri Number 79 of 2018 in Article 99 are LRA, LPSAL, Balance, LO, LAK, LPE, and CaLK.

Financial reports are prepared based on Government Accounting Standards (SAP) and examined by external government auditors such as the Supreme Audit Agency (BPK), following applicable laws and regulations. The financial report in question must be accompanied by a performance report containing information on achieving results or outputs from the BLUD.

All financial reports in the BLUD must be consolidated for SKPD or LKPD. Budget Realization Reports, Operational Reports, Balance Sheets, and Reports on Changes in Equity at the Public Service Agency (BLU) are combined in the financial statements of the

accounting entity or reporting entity that supervises it (SKPD or LKPD). All income, financing, and expenditures in the LRA at the BLU are consolidated into the LRA of the accounting entity or reporting entity that supervises it. The BLU Cash Flow Statements are consolidated in the Cash Flow Statements unit, which has a general treasury function. The BLU SAL Change Report is combined with the State General Treasurer's SAL Change Report and the reporting entity compiling its consolidated financial statements.

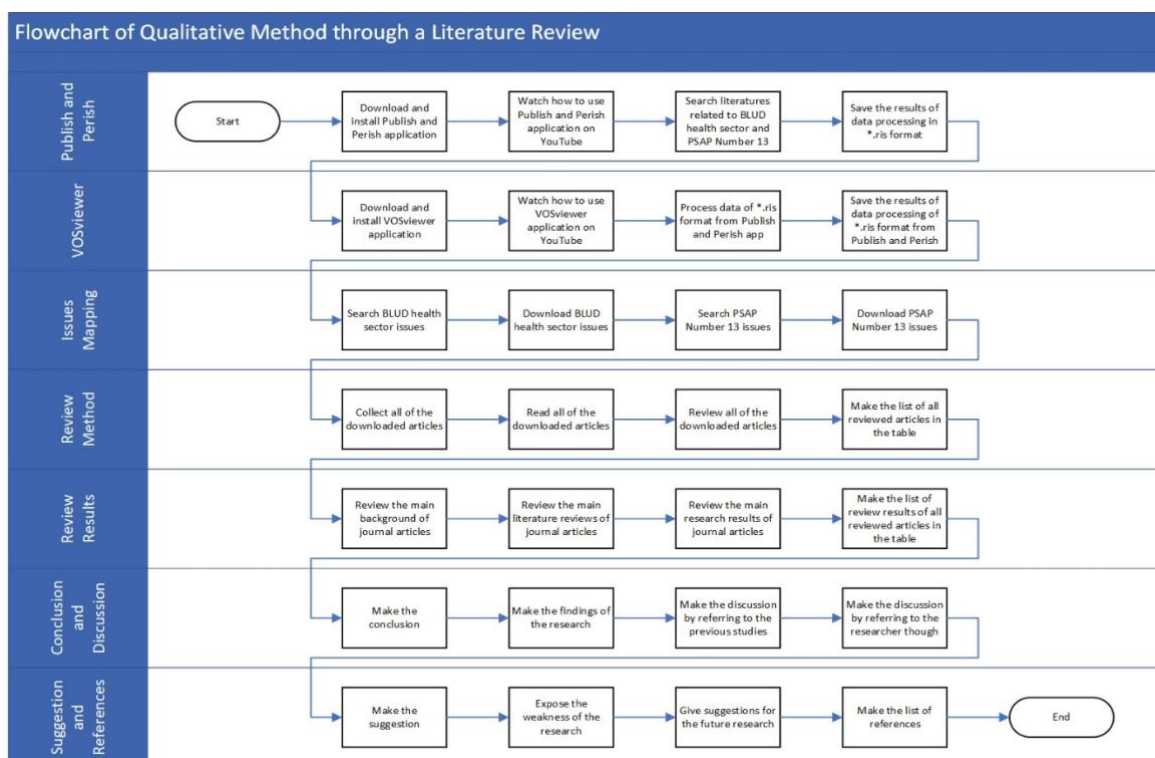
In the context of the process of consolidating financial statements at the BLU into the financial statements of the entity in charge (SKPD or LKPD), it is necessary to eliminate reciprocal accounts or reciprocal accounts, for example, such as income, assets, expenses, and liabilities originating from accounting entities or reporting within one government entity except for income and expenditure accounts at the LRA which originate from accounting or reporting entities as stated in Permendagri Number 79 of 2018 concerning BLUD.

In the context of consolidating the financial statements of the BLU with the financial statements of the central government or local governments, the investments reported in the financial statements of the BLU are not consolidated into the financial statements of the central government or local governments. It is because the investment in the BLU has also been reported in the BUN or BUD financial statements. Long-term investments reported in the financial statements of the central government or local governments come from the financial statements of the BUN or BUD as the treasurer of long-term investments.

### Method

This research uses a qualitative method through a literature review. This research uses secondary data from literature studies from journals, scientific articles, regulations, and other documents. The literature study results will be analyzed to produce conclusions regarding financial reporting at the BLUD in the health sector. Details of the methodology is depicted in figure 1

**Figure 1.** Flowchart of Qualitative Method through a Literature Review



## Result and Discussion

*Implementation of PSAP 13 in BLUD's service in the health sector, such as Regional General Hospital (RSUD) and the work unit of the Community Health Center (Puskesmas)*

In this article, the implementation of PSAP 13 in BLUD's service in the health sector, such as

RSUD and Puskesmas, will be explained further in the form of a review. The review is related to the conclusions of the research results from several journal articles that discuss the application of PSAP 13. The review is carried out in the following journals as listed in Table 1

**Table 1. List of reviewed articles**

No.	Title	Journal Publication Year	Researcher	Researcher Background	Posted in Journal
1.	Analysis of the Application of PSAP Number 13 Regarding the Presentation of Financial Statements for Public Service Agencies at Prof. RSUP. Dr. R.D. Kandou Manado	2019	Riani Isye Kawenas, Lintje Kalangi, & Linda Lambey	Master of Accounting, Universitas Sam Ratulangi	Jurnal Universitas Sam Ratulangi
2.	Implementation of Financial Accounting Standards (SAK) and Government Accounting Standards (SAP) in the Financial Statements of the Regional Public Service Agency (BLUD) of RSTN at Boalemo Regency Government	2019	Nirmawati Husain, Grace B. Nangoi, & Hendrik Manossoh	Master of Accounting, Universitas Sam Ratulangi	Jurnal Universitas Sam Ratulangi
3.	Readiness of PSAP Number 13 Implementation at the BLUD Hospital of South Sumatra Province	2018	Siska Aprianti, Kiagus Zainal Arifin, & Elvi Maryana	Accounting, Politeknik Negeri Sriwijaya	Jurnal Politeknik Negeri Sriwijaya
4.	Analysis of the Application of Government Accounting Standards (PSAP) at the Cibugel Community Health Center, Sumedang Regency	2021	Salamatul Afiyah, Annida Aljannatul Arsy, & Engkus	UIN Sunan Gunung Djati Bandung Indonesia	Jurnal Inovasi Penelitian (JIP) Vol. 2 No. 4 September 2021

5.	Analysis of the Application of PSAP Number 13 concerning Presentation of Financial Statements of Public Service Agencies at PKM Sungsang	2020	Ira & Citra Indah Merina	Faculty of Economics and Business, Universitas Bina Darma	Jurnal Seminar Hasil Penelitian FEB Universitas Bina Darma
6.	Readiness of PSAP Number 13 Implementation in Public Service Agency Agencies in Makassar City	2019	Suhartono, Memen Suwandi, Lince Bulutoding, Yusdin, Muhammad Iqbal, & Firman	Universitas Islam Negeri (UIN) Alauddin Makassar	Jurnal Ilmiah Akuntansi Peradaban: Vol. V No. 2 Desember 2019, Page 210-230
7.	The Effect of Internal Audit on the Quality of Financial Reporting	2017	Ade Suherman & Yuyun Susanti	Accounting Study Program, FKIP Universitas Galuh	Jurnal Ilmiah Edukasi Volume. 5 Nomor 2, November 2017
8.	Financial Statement Analysis as a Basis for Assessing Financial Performance at Regional General Hospital (RSUD) of Bangli	2016	Gusti Ayu Yuni Antari	Economics Study, Universitas Pendidikan Ganesha, Singaraja, Indonesia	Jurnal Jurusan Pendidikan Ekonomi (JJPE) Volume: 7 Nomor: 2 Tahun 2016
9.	Analysis of Hospital Financial Statements Based on KMK Number 1981 the Year 2010 at RSUD of Cimacan	2017	M.N. Afif & M. Yusuf	Accounting Study Program, Fakultas Ekonomi Universitas Djuanda, Bogor	Jurnal Akunida ISSN 2442-3033 Volume 3 No. 2, Desember 2017
10.	The Effect of Internal Control System on the Quality of Financial Reports	2019	Neli Sri Mulyati, Eva Faridah, & Benny Prawiranegara	Universitas Galuh	Akuntapedia Vol. 1, No. 1, Desember 2019, Halaman 60-71

In the table of journal articles reviewed above, we can see that the regulations governing financial reporting accounting in the form of Statement of Government Accounting Standards (PSAP) Number 13 concerning Presentation of Financial Statements for Public Service Bodies have been implemented in BLUD organizations that perform public

services in the health sector such as Regional General Hospitals (RSUD) and Public Health Centers (Puskesmas) in various regions. The results of the reviews carried out by the authors of several journal articles will be presented and explained in a matrix table. Based on the reviews that have been carried out, the following points can be drawn:

**Table 2. Article Review Results**

No.	Title	Research Results
1.	Analysis of the Application of PSAP Number 13 Regarding the Presentation of Financial Statements for Public Service Agencies at Prof. RSUP. Dr. R.D. Kandou Manado	<p>a. RSUP Prof. R. D. Kandou Manado has not fully implemented the regulations in PSAP No. 13 in recognizing revenue from Operational Cooperation (KSO) in the Hospital. PSAP No. 13 has only been applied for parking KSO revenues, while other KSO rules have not yet applied to the net revenue recognition rules. Parking KSOs can easily use the rules for recognizing net income because the income is received directly by the partner service provider for parking matters. At the beginning of the agreement, there was a separation of rights to income so that the money paid to the hospital equals the total value of the right to receive income. by the hospital.</p> <p>b. RSUP Prof. Dr. R. D. Kandou Manado has many types of Operational Cooperation (KSO) with different characteristics, including KSO involving two parties, KSO borrowing and using KSO leasing, and KSO involving three parties. Some of the differences in the characteristics of this KSO in practice still raise unclear things in recognizing revenue following the rules in PSAP Number 13. The contract has an Operational Cooperation statement in the cooperation contracts between outside parties and the hospital. At the same time, in substance, it is still not clear whether the KSO is following the substance of the KSO as referred to in PSAP rule Number 13.</p> <p>c. KSO, whose process involves third parties such as KSO cardiac catheterization, whose process involves BPJS Health related to its income, the application of PSAP Number 13 in the form of net income recognition has not been implemented. The obstacle was the difficulty of issuing the rights of KSO partners before they were recognized as revenue by the hospital. Relevant officers who compile and submit financial reports do not have a clear technical reference or SOP instructions regarding the net income recognition flow involving third parties such as BPJS Health.</p> <p>d. The application of PSAP rules No. 13 impacts achieving the realization target of Non-Tax State Revenue (PNBP). This impact occurs due to differences in the method of</p>

No.	Title	Research Results
		<p>recognizing revenue. The determination of revenue targets at the beginning of the fiscal year is determined by calculating gross income. However, according to PSAP No. 13, revenue recognition is determined on a net basis. This will result in the non-achievement of the PNBP realization target.</p> <p>e. The application of PSAP rule No. 13 has an impact on indicators of performance appraisal. The calculation of indicators on performance appraisal is done by using the score on the results of the calculation of financial ratios related to the calculation of income. The values in the scores set out in these indicators are still based on gross income, which can cause the results of the hospital performance assessment to decrease when using the net income figure.</p> <p>f. There are four (4) obstacles to applying PSAP Number 13, namely regulatory constraints, achieving the target of PNBP realization, communication, and also performance appraisal in hospitals.</p>
2.	Implementation of Financial Accounting Standards (SAK) and Government Accounting Standards (SAP) in the Financial Statements of the Regional Public Service Agency (BLUD) of RSTN at Boalemo Regency Government	<p>a. The Boalemo Regency Government Hospital has implemented the preparation of financial reports based on SAK and SAP supported by policies, regulations, procedures, programs, and organizational governance.</p> <p>b. Based on the results of research at the Boalemo Hospital, several problems were found in preparing financial reports in the BLUD. The problem, among others, is the limited human resources (HR) who have the capability and skills are qualified. HR problems include some hospital financial managers who do not understand the PPK BLUD principle, the placement of experts in hospitals that are not following their educational background, and the number of accounting personnel or experts at the Boalemo District Hospital still lacking.</p> <p>c. The results of research and interviews found that the RSTN had implemented an Accounting Information System (SIA BLUD). However, the reality found in the field shows that until now, the utilization of the system has not been carried out optimally by the financial management at the RSTN. This is because the employees in the financial management department do not understand the system. The features in the application have not been able to meet the needs of financial transactions from the hospital. With the not yet optimal implementation of the BLUD SIA, the result is that the process of preparing financial statements is still carried out manually and does not have a BAS that serves as a guide in preparing financial reports. So all this time, the process of compiling financial reports has only been based on account codification.</p>



No.	Title	Research Results
		<p>d. One of the impacts that emerged in the Boalemo RSTN regarding the process of preparing financial reports, which are still carried out manually, is the stage of submitting financial reports to the BKAD as the stage of the consolidation report, which is often late. For the BLUD's quarterly financial report, it is usually not made. Therefore, to maximize the preparation of financial statements, it is better to prepare financial statements in the form of a computerized system. A computerized system is easier and more efficient in terms of time.</p> <p>e. One of the problems in preparing financial statements at the RSTN is that there are no documents that present complete data such as drug inventory data and BMHP, data or asset records that are constantly changing, and RBA or DPA documents are always changing. The source document is an essential supporting tool because it is used as the basis for accounting records for each transaction. Complete, clear, and adequate source documents are needed to make accurate, relevant, and adequate financial reports.</p> <p>f. The Boalemo District Hospital does not yet have a good communication or delivery process. This can be seen in submitting financial reports, which are often late. The BKAD of Boalemo Regency, as a user of financial reports, complained about the delay in submitting financial reports. At the same time, good communication is one of the processes that influence policy implementation. A good communication process is needed to achieve efficient and effective organizational goals.</p>
3.	Readiness of PSAP Number 13 Implementation at the BLUD Hospital of South Sumatra Province	<p>a. The study's results stated that the organizational commitment variable had a positive and statistically significant effect on the process of readiness to apply accrual-based SAP rules. Organizational commitment positively and considerably influences the readiness to implement PSAP Number 13 at the BLUD Hospital of South Sumatra Province. This shows that organizational commitment has a large and very significant influence on the readiness to implement PSAP No. 13, with the element of normative commitment being the most dominant.</p> <p>b. The test results in this research indicate that human resources (HR) readiness is one of the most critical organizational elements. Therefore, the HR management process must be carried out as well as possible to provide an optimal contribution to achieving the organization's goals. HR preparation positively and significantly influences the readiness to implement PSAP Number 13 in the BLUD Hospital of South Sumatra Province. This means that HR readiness has a tremendous and significant impact on the readiness to implement PSAP No. 13 with the elements that most dominate HR readiness, such as</p>

No.	Title	Research Results
		<p>motivation, loyalty, competence, and organizational culture.</p> <p>c. The results of the research state that the supporting equipment properties, namely infrastructure, are not insufficient provincial BLUD accounting system. Infrastructure facilities do not influence readiness to implement PSAP Number 13 at the BLUD Hospital of South Sumatra Province. One of the reasons is that the existing infrastructure is still inadequate. The questionnaire submitted was still misdirected. It is recommended that the hospital leadership (Director) fill out the questionnaire because the questionnaire asks about the leadership's readiness to provide facilities.</p> <p>d. The existing information system at the BLUD Hospital of South Sumatra Province has a large and very significant influence on the readiness to implement PSAP Number 13. The process of managing a sound management information system at the BLUD Hospital of South Sumatra Province supports the successful implementation of PSAP Number 13 so that it can be achieved. Effectively. The information system positively and significantly influences the readiness to implement PSAP Number 13 at the BLUD Hospital of South Sumatra Province. This means that the information system has a reasonably enormous and very significant contribution to the readiness for the application of PSAP Number 13, with the most dominating element, namely the management information system, in the form of training and mentoring.</p> <p>e. The results of the research state that the variables of organizational commitment, the readiness of human resources (HR), infrastructure, and information systems together have a positive and significant influence on the readiness to implement accrual-based SAP. Commitment, the readiness of human resources, infrastructure, and information systems together have a positive and significant impact on the readiness to implement PSAP Number 13 at the BLUD Hospital of South Sumatra Province.</p>
4.	Analysis of the Application of Government Accounting Standards (PSAP) at the Cibugel Community Health Center, Sumedang Regency	<p>a. Cibugel Health Center 2018 has not fully presented financial reports following the Government Accounting Standards Statement (PSAP) Number 13. So the policy taken by the organization is that the presentation of financial statements for the next period must be corrected.</p> <p>b. Based on the results of research at the Cibugel Health Center, Sumedang Regency, the financial reports presented in the 2018 Fiscal Year to the 2020 Fiscal Year have been running, and their contents have conveyed sufficient financial statement information following Government Accounting Standards Statement Number 13. However, it</p>

No.	Title	Research Results
		<p>is still not fully maximized because, in the 2018 budget, several components of the financial statements are still not presented.</p> <p>c. Cibugel Health Center is an accounting entity obligated to carry out the accounting process and make an accountability report for implementing the Revenue and Expenditure Budget.</p> <p>d. One of the implementations is to make financial reports for each fiscal year. Since the 2018 Fiscal Year, reporting entities in Sumedang Regency have made reports in two methods, namely in writing or manually and using a particular application that the Sumedang Regency Government has provided.</p> <p>e. The study results recommend that entities improve the competence or quality of resources, both in human and non-human resources, such as Cibugel Health Center facilities and infrastructure.</p>
5.	Analysis of the Application of PSAP Number 13 concerning Presentation of Financial Statements of Public Service Agencies at PKM Sungsang	<p>a. Following the results of the research and elaboration, it can be concluded that the Puskesmas Sungsang Banyuasin Village has been able to apply PSAP Number 13 in presenting financial reports in the form of a Balance Sheet, Cash Flow Statement, Operational Report, and Notes to Financial Statements.</p> <p>b. There are several differences in the presentation of financial statements at the Sungsang Banyuasin Village Health Center with PSAP Number 13, namely the absence of a Change in Equity Report because all existing capital in the Sungsang Banyuasin Village Health Center belongs to the local government.</p> <p>c. There is a change in the name of the Comprehensive Income Statement, which becomes the Operational Report. Although there are differences in names, the information presented by the Operational Report has provided information on costs, income, and the number of shortcomings and advantages of the Sungsang Banyuasin Village Health Center. The details are as follows:</p> <ul style="list-style-type: none"> <li>• The Sungsang Banyuasin Village Health Center balance sheet has been presented following PSAP Number 13.</li> <li>• Information on the Notes on Financial Statements at the Puskesmas Sungsang Banyuasin Village has been presented following PSAP Number 13.</li> <li>• The Operational Report at the Sungsang Banyuasin Village Health Center has been presented following PSAP Number 13.</li> </ul>
6.	Readiness of PSAP Number 13 Implementation in	<p>a. The research results show that commitment, Human Resources (HR), information systems, leadership style, and</p>

No.	Title	Research Results
	Public Service Agency Agencies in Makassar City	<p>work experience positively and significantly influence the readiness to implement PSAP Number 13. Overall, HR and leadership styles positively and significantly affect the readiness to implement PSAP. Number 13. However, commitment and information systems do not affect the readiness to implement PSAP Number 13. This research also shows that the independent variable can explain the readiness to implement PSAP Number 13.</p> <p>b. This research shows that the commitment variable does not positively affect the readiness to implement PSAP Number 13. The HR variable positively affects the readiness to implement PSAP Number 13. The leadership style variable positively affects the readiness to implement PSAP Number 13. The information system variable does not have a negative effect on the readiness to implement PSAP. Number 13. The work experience variable does not negatively influence the readiness to implement PSAP Number 13.</p>
7.	The Effect of Internal Audit on the Quality of Financial Reporting	<p>a. For the Banjar City Regional General Hospital (RSUD), in carrying out internal audits, the internal auditor should not tell the auditee details of the audit strategy on the audit object to be carried out in the examination process. This is done so that the auditor can get a condition or atmosphere that describes the actual state of the auditee. So that way, the auditor can find out the deviations made by the auditee that occur within the company agency.</p> <p>b. Based on the study results, certain points have been obtained which illustrate that the implementation of internal audits and the quality of financial reporting are still not optimal.</p> <p>c. The internal audit implementation process at the testing stage still needs to be carried out by extracting relevant and competent information so that the audit findings in the internal auditor's working papers can be used as the basis for improving audit recommendations.</p> <p>d. The information presented in financial reporting has not been able to meet the reliable criteria because all parties cannot understand financial reporting. Therefore, the financial reporting process must be accompanied by Notes to Financial Statements (CaLK) so that all parties who read the financial statements will find it easier to understand. This is because not all stakeholders or stakeholders who use financial statements have a good understanding of accounting.</p>
8.	Financial Statement Analysis as a Basis for Assessing Financial	<p>a. RSUD Bangli has independent, effective, and efficient financial performance.</p> <p>b. Based on research conducted at Bangli Hospital, Bangli Hospital is expected to continue to optimize and increase</p>

No.	Title	Research Results
	Performance at Regional General Hospital (RSUD) of Bangli	<p>revenue from year to year and reduce dependence on external sources of funds from the centre or the province. Analysis of independence, effectiveness, and efficiency always shows a good value. This follows the community's expectations to get good public services, so it becomes a priority.</p> <p>c. For research on financial performance at other agencies, it is expected to be able to conduct a further and in-depth study on financial statement analysis as a basis for assessing financial performance with broader research methods.</p>
9.	Analysis of Hospital Financial Statements Based on KMK Number 1981 the Year 2010 at RSUD of Cimacan	<p>a. The hospital's financial management becomes more transparent with the presentation and reporting process using SAP in providing financial information, including balance sheets, operational reports, cash flow reports, and notes to financial statements.</p> <p>b. SAP makes it easier to prepare and present financial information following applicable accounting regulations.</p> <p>c. The presentation of financial statements at RSUD Cimacan with BLUD status broadly follows KMK Number 1981 of 2010 as a BLUD accounting guideline, but not yet fully presenting financial statements as BLUD because Cimacan Hospital only presents Budget Realization Reports, Operational Reports, Balance Sheets, Changes Equity, and CaLK. The RSUD has not presented cash flow information following SAP PP Number 71 of 2010 as a reporting entity in consolidation with the Regional Government.</p> <p>d. Financial reporting at the Cimacan Hospital with BLUD status is still not following the BLUD financial report because the hospital has not presented cash flow statement information as a complementary component of financial statements as a hospital BLUD even though the cash flow statement is a necessity for stakeholders or stakeholders.</p>
10.	The Effect of Internal Control System on the Quality of Financial Reports	<p>a. The Internal Control System (SPI) with the quality of financial reports has a close relationship with a positive direction on the quality of the financial statements.</p> <p>b. SPI has a significant influence on the quality of financial statements.</p> <p>c. SPI significantly influences the quality of financial reports at the Regional General Hospital (RSUD) Ciamis Regency.</p>

## Conclusion and Discussion

Based on journals about BLUDs in the health sector from various regions, many hospitals and public health centres have implemented financial reports following PSAP 13 BLU. However, several things that can be considered in implementing PSAP 13 are explained in the paragraphs below.

In recognizing revenue from Operational Cooperation (KSO) carried out by BLUDs, there are still difficulties in applying the regulations in PSAP Number 13 as a whole. For KSOs involving BPJS Health as a third party related to their income, the application of PSAP rules No. 13, especially on the recognition of net income, has not yet been implemented. The problem is the difficulty of issuing the rights of KSO partners before the revenue is recognized as BLUD's revenue. The accounting officer at the BLUD, who is in charge of compiling and submitting financial reports, does not have clear technical guidelines or instructions regarding the flow of SOPs for net income recognition involving third parties.

Limited human resources (HR) have qualified capabilities in BLUDs in various remote areas. Among them are some parties that do not understand the principles of PSAP 13 BLU, placement of experts who are not following their educational background, and the number of accounting personnel/experts in BLUDs is still lacking.

The preparation of financial reports is still done manually. This submits financial reports to the BUD as a consolidated report, often late. For financial reports, every month, usually not made. Therefore, to maximize the preparation of financial statements, it would be better if the preparation of financial statements is controlled in the form of a computerized system so that it is easier and more efficient in terms of time.

The inadequacy of supporting facilities such as infrastructure in the BLUD accounting system is a problem applying PSAP 13 to BLUDs in various remote areas. The limited infrastructure has caused the management of the BLUD's management information system to be less than optimal. Even in the digital era like today, technology is supporting the successful

implementation of PSAP No. 13 to be achieved effectively.

There are still BLUDs that have not presented BLUD Financial Statements following the Statement of Government Accounting Standards (PSAP) Number 13. Supposedly, BLU financial reports must be presented based on the regulations of Accrual-Based PSAP Number 13.

In this part, the authors not only write about the research findings but also make some discussion by referring to previous studies and authors' thoughts. For example, in recognizing revenue from Operational Cooperation (KSO) carried out by BLUDs, there are still difficulties in applying the regulations in PSAP Number 13 as a whole. For KSO involving BPJS Health as a third party related to the recognition of net income, PSAP 13 does not explain it clearly. The problem is the difficulty of issuing the rights of KSO partners before the revenue is recognized as BLUD's revenue. The Ministry of Finance of the Republic of Indonesia, which is in charge of regulating and stating PSAP Number 13, must make clear technical guidelines in PSAP Number 13 regarding net income recognition involving third parties such as BPJS Health.

## Suggestion

In the conclusion section, it can be known that there are still many BLUDs having difficulties implementing financial reports based on PSAP 13 about BLU. With many BLUDs having difficulty implementing financial statements following PSAP 13 concerning BLU, the authors provide suggestions that can be of concern, as explained in the below paragraph.

The government is obliged to pay special attention to BLUDs in the health sector, especially KSOs with BPJS-Health, by making more detailed, clear, and firm regulations regarding financial regulations, SOPs, to service mechanisms to the public. Local governments are required to improve the quality of BLUD human resources, namely by conducting training to improve skills and recruiting employees who are experts in their fields. The government is obliged to improve the quality of facilities and infrastructure in the regions, especially in remote areas, such as

buildings, ambulances, medical equipment, electronics, internet network, and accounting systems.

The weakness of this research is the authors only analyze the articles from Indonesia. The authors do not analyze articles from other countries. This is done because the authors only want to focus on researching the application of accounting standards for financial reporting in the Regional Public Service Bodies (BLUD) health sector in Indonesia, such as Regional General Hospitals (RSUD) and Community Health Centers (Puskesmas) based on the regulation by the Government of Indonesia, namely Statement of Accrual-Based Government Accounting Standards Number 13 or PSAK 13 concerning the Presentation of Financial Statements for the Public Service Agencies.

For future research, the authors suggest that the following study observe articles of public service agencies from other countries besides Indonesia that provide public services in the health sector along with the regulations concerning the financial reports from other countries. The research is conducted to increase the knowledge about the management system of regional public service agencies in the health sector from different countries and the regulations that govern them. This is very useful for knowing several positive things that have been implemented by other countries and can be used to improve the quality of Public Service Agencies (BLU) in Indonesia.

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