

Analysis of the Application and Compliance of PSAP No.13 Regarding the Presentation of BLU Financial Statements at Puskesmas Lima Puluh

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Abstract

Financial reports are very important for companies, so companies are obliged to make financial reports according to applicable standards. This research was conducted with the aim of knowing the presentation financial reports of BLU UPT's Puskesmas Lima Puluh and its suitability were reviewed from PSAP Number 13. To obtain in-depth and accurate results, this research focused on UPT. Puskesmas Lima Puluh in Batubara Regency. This research uses a qualitative method with a descriptive approach, collecting data in three ways, namely observation, interviews and documentation. The analysis technique used in this research is the Dean J. Champion method. The results of this research indicate that the presentation of UPT's financial reports. Limapuluh Community Health Center has three reporting components, namely BOK (Health Operational Assistance), JKN (National Health Insurance), and PAD (Regional Original Income). In accordance with PSAP Number 13, the UPT financial report. The Fifty Health Center in 2023 is not yet as it should be, even though there are several posts in its components which are almost in accordance with the results of calculations using the Dean J. Champion method, namely 21.05%.

Keywords: BLU, Financial Report, PSAP Number 13.

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1. Introduction

Financial reports are very important for a business, they must comply with all required criteria or standards. Financial reports function as a statement of the company's obligations to shareholders and other stakeholders. Financial reports are needed to assess the company's overall financial condition, assess sales growth or decline, assess the company's financial condition within a certain period of time, and present overall company information or data (Panjaitan et al., 2023) in addition to presenting overall financial-related news, improve business performance standards, improve its reputation, and assist various interested parties in the decision-making process (Purwantiningsih, 2022). If financial reports are not presented in accordance with relevant laws or regulations, then the reports will not be perfect. The purpose of financial accounting standards is to encourage consistency in financial reporting, facilitate the preparation of financial reports, and facilitate the understanding and preparation of financial reports by auditors and readers. Financial accounting standards that apply in Indonesia include SAP, SAK ETAP, PSAK Syariah, and PSAK IFRS. These standards are based on the idea that the reports produced must be reliable and trustworthy (Mukti, 2021).

The government prepares financial reports more easily by using Government Accounting Standards. The Government Accounting Standards Statement (PSAP) must be used as a guideline in preparing government financial reports. Central and regional government financial reports are equalized through the implementation of the Government Accounting Standards Statement (PSAP). In organizations, the government is an institution that has the authority to establish and enforce laws (Lubis, 2021). This accounting standard is used to ensure that the planning, budgeting, budget realization, procurement of goods and services, reporting, auditing and public accountability cycles run as they should (Ridha Kusuma, 2023).

On December 31 2014, the Minister of Finance issued Minister of Finance Regulation Number 270/PMK.05/2014 which regulates accrual-based government accounting standards. The Government Accounting Standards Committee

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(KSAP) is taking steps to make institutional financial reporting public services more effective, including the issuance of special PSAPs related to BLUD reporting, in connection with the implementation of this PMK. This simplification eliminates the need for BLUDs to create financial reports using SAK and allows them to simply use SAP. According to (Hasibuan, 2020) the Public Service Agency (BLU) and the Regional Public Service Agency (BLUD) are examples of how the government can apply the concept of enterprising the government to achieve a shift in bureaucratic thinking from traditional budgeting to performance-based budgeting management.

In order to provide services to the community and advance general welfare (Husain et al., 2017), the Public Service Agency (BLU) was established as a government institution and source of regional income (Harahap & Nasution, 2019). This is achieved by offering goods and/or services for sale without prioritizing profits, and basing its operations on the concepts of productivity and efficiency (Dewi & Muliarta, 2021). In addition, the Public Service Agency (BLU) is tasked with collecting financial records for each operational period that uses up its financial resources (Afiyah et al., 2021). Government Accounting Standards (SAP) which are accrual-based and cash-based to accrual are the basis for preparing and presenting BLU financial reports (Ramadhani & Sulistyowati, 2022). On December 2 2015, the Minister of Finance issued Minister of Finance Regulation Number 217/PMK.05/2015 concerning Statement of Government Accounting Standards Number 13 concerning Presentation of Financial Reports for Public Service Bodies in response to needs related to the preparation of financial reports. Reports from BLUD work units are required to prepare the 2016 Financial Report using PSAP No. 13 in accordance with this Minister of Finance Regulation.

Statement of Government Accounting Standards (PSAP) Number 13 concerning the Presentation of Financial Reports of Public Service Bodies was formed based on the latest government regulations governing the Financial Management of Public Service Bodies which replaced Number 23 of 2005 with PP Number 74 of 2012 which came into effect on 3 September 2012. This Government Regulation regulates requirements, determination and revocation of Public Service Agency (BLU) status, service standards and rates, planning and budgeting, financial management and accountability (Amaliyah et al., 2023).

According to (Yusuf et al., 2023) public service agencies follow a management pattern that prioritizes flexibility in the form of freedom to apply sound business practices to improve public services and advance general welfare and make the life of the country better, to help users make and assess resource allocation decisions, PSAP Number 13 provides information about the objectives of BLU financial reporting as well as the format and content of reports such as Budget Realization Reports, Budget Balance Change Reports More, Balance Sheets, Operational Reports, Cash flow statement, Statement of Changes in Equity, and Notes to Financial Reports (CaLK) (Wartini et al., 2020).

Community health centers, also called Community Health Centers, are government institutions that provide health services to local residents. The government representative who takes the lead in providing public health services is the Community Health Center (Amaliyah et al., 2023). Community health centers are the only health facilities in remote or interior areas, where access to quality first-level services is limited due to the lack of hospitals in the area (Lelono & Siswanto, 2023) and the need for these facilities in the community. As part of its duties and authority, community health centers are always required to provide excellent facilities and services. Increasing awareness, willingness and ability to live healthily is the goal of health development, with the ultimate goal being optimal health (Ardyan et al., 2023).

In research (Kawenas et al., 2018) with the title "Analysis of the Implementation of PSAP Number 13 concerning the Presentation of Financial Reports of Public Service Bodies at RSUP Prof. Dr. RD Kandou Manado" found that the hospital had implemented PSAP Number 13 but was not yet more specific in recognizing Operational Cooperation (KSO). In research (Lelono & Siswanto, 2023) with the title "Evaluation of the Implementation of Government Accounting Standards Statement Number 13 in Remote Area Community Health Center BLUDs" it was found that the Community Health Center had presented financial reports referring to PSAP 13, but there were still items in the seven components required not presented because there is no realization or the balance value is zero as of the end of FY 2022. In research (Faizah Wijiyono et al., 2023) with the title " The Role Of PSAP 13-2015 To Achieve Accountability And Transparency Principle In Banyuwangi Regency " it was found that the Community Health Center had not fully implement PSAP No. 13 of 2015, of the seven components of PSAP No. 13 There are still four components that are applied, namely LRA, Balance Sheet, LO and LPE. In research (Alkahfi, 2023) with the title " Analysis of the Application of Accounting Based on PSAP Number 13 at the UPTD Pasar Prabumulih Health Center " it was found that the application of PSAP No. 13 is appropriate but not complete because there are costs that are not recorded so they do not show the actual value.

UPT. Puskesmas Lima Puluh as a part of the Public Service Agency should have an obligation to comply with regulations regarding the presentation of financial reports in accordance with PSAP Number 13 in preparing its financial

reports. At UPT. Puskesmas Lima Puluh has not yet implemented PSAP Number 13 in 2023. However, in preparing its financial reports, it is still separated into three sections, namely the BOK (Health Operational Assistance), JKN (National Health Insurance, and PAD (Regional Original Income) sections (Kusumawati et al., 2021). However, in writing financial reports There are several similarities with PSAP Number 13. Therefore, researchers are interested in analyzing whether the financial reports of the UPT. Puskesmas Lima Puluh are in accordance with PSAP Number 13 and whether they are in accordance with each account.

2. Literature Review

2.1. Financial Statements

Financial reports are documents that summarize the financial data of a company for a certain period of time. The aim is to ascertain the company's profits, losses and tax obligations. According to research (Tanjaya & Kwarto, 2022) Financial reports serve as a company's primary source of information when evaluating itself because they inform parties outside the organization who may not be as familiar with its internal workings.

Due to the importance of information in financial reports, companies are motivated to publish their reports in a way that is attractive to stakeholders and prevents them from being manipulated by some companies to present misleading information (Kusumawati et al., 2021).

2.2. Public Service Agency (BLU/ Badan Layanan Umum)

Statement of Government Accounting Standards (PSAP) Number 13 concerning the Presentation of Financial Reports for Public Service Bodies does not differentiate between Public Service Bodies (BLU) and other public service organizations that are part of the central or regional government. Government Regulation no. 23 of 2005 states that the aim of the Public Service Agency is to implement ethical business practices and flexible financial management based on productivity and economic principles to improve education and community services, which ultimately advances the welfare of the country.

Public service implementation policies assigned to the Public Service Agency (BLU) and public service implementation activities carried out by officials appointed to supervise the Public Service Agency (BLU) are implemented by ministers or heads of institutions such as Governors, Mayors and Regent. The Public Service Agency (BLU) does not prioritize making profits in carrying out its operations. Financial reports on institutional performance along with work plans and budgets are prepared and presented as an integral part of the financial reports.

2.3. Presentation of Public Service Agency Financial Reports (PSAP Number 13)

PSAP (Statement of Government Accounting Standards) defines accounting as the activity of documenting, categorizing, assessing and summarizing every financial transaction. In addition, interpreting classification results and presenting them in financial reports is an important component of accounting. Government financial accounting according to research (Amaliyah et al., 2023) is a sequential process that involves recording, classifying, measuring, identifying, and summarizing every transaction obtained from financial entry and exit processes, interpreting report findings, and presenting them. This information is according to the timeline in the Central Government Financial Report periodically, such as the 20xx Government Financial Report.

Article 2 Paragraph 5 Government Regulation Number 71 of the Republic of Indonesia regulates government accounting standards. The basis for statutory regulations in preparing financial reports for Public Service Bodies is contained in PSAP Number 13 which also regulates guidelines for preparing financial reports for BLUs. This PSAP applies to the preparation and presentation of 2016 financial reports. Regulation of the Minister of Finance of the Republic of Indonesia No. 217/PMK.05/2015 contains Statement of Accrual-Based Government Accounting Standards (PSAP) Number 13 concerning the Presentation of Financial Reports of Public Service Agencies. The Public Service Agency's financial reports include: Budget Realization Reports, Budget Balance Change Reports More, Balance Sheets, Operational Reports, Cash flow statement, Statement of Changes in Equity, and Notes to Financial Reports (CaLK). The main part of the Public Service Agency Financial Report is written as follows in accordance with PSAP Number 13 of 2015:

2.3.1. *Budget Realization Report*

Contains details of the realization of LRA income, expenditure, LRA surplus/deficit, financing (income, expenditure & net), and remaining more/less budget financing (SiLPA/SiKPA), each of which is compared with the budget in one period. LRA BLU at least includes the following posts : LRA-Revenue; Shopping; Surplus/deficit-LRA; Receipt of financing; Financing expenses; Net financing; and Remaining more/less budget financing (SiLPA/SiKPA).

2.3.2. *Budget Balance Change Report More*

The following is presented in the BLU Budget Balance Change Report compared to the previous period: Early budget balance; User budget balance is over/used; Remaining more/less funding for the current year's budget; Correction of previous year's bookkeeping errors; Miscellaneous information; and Final budget balance.

2.3.3. *Balance Sheet*

Provides details about the reporting entity's assets, liabilities, and equity as of a specific date. The Public Service Agency (BLU) balance sheet shows the following compared to the previous period: Cash and cash equivalents; Short term investment; Receivables from BLU activities; Supply; Long term investment; Fixed assets; Other assets; Short-term liabilities; Long-term obligation; and Equity.

2.3.4. *Operational Report (LO)*

Provide a summary of equity-enhancing financial resources and how national and local governments employed them for administrative tasks during a given reporting period. The following posts are part of the BLU Operational Report (LO) structure: LO-Income; Expenses/expenses; Surplus/deficit of operational activities; Non operational activities; Surplus/deficit before extraordinary items; Excellent post; and Surplus/deficit LO.

2.3.5. *Cash flow statement*

Provide details regarding the sources, uses, adjustments of cash and cash equivalents in one financial quarter, as well as the total amount of cash and cash equivalents in BLU at the reporting date. The following factors are used to categorize cash inflows and outflows: Operating activities; Investment Activities; Funding Activities; and Transitory/temporary activities.

2.3.6. *Statement of Changes in Equity*

The following things must be included at a minimum in the statement of changes in equity: Initial equity data; Surplus/deficit- LO of the relevant/concerned period; Corrections that directly increase/decrease equity, which include, among other things, the cumulative impact caused by changes in accounting policies and correction of fundamental errors.

2.3.7. *Notes to Financial Reports (CaLK)*

Disclosing further posts in CaLK, such as the Public Service Agency, which provides further information regarding the items included in the Budget Balance Changes Report in CaLK; Notes to the Financial Statements which provide additional information regarding the elements of the Statement of Changes in Equity; and the Budget Balance Change Report in CaLK which contains a list of additional costs that must be classified in accordance with applicable laws and regulations.

3. **Research Method and Materials**

A clear methodology is the process of looking at events, objects, situations, elements or current events (Tri Kurniati et al., 2022). This research uses descriptive techniques with a qualitative research design. The following is an explanation (Sahir, 2021) about qualitative research in his book:

"In-depth understanding of the phenomena in each case is obtained both from qualitative research and from the various types of cases studied. "To ensure the implementation of research using qualitative analysis methods, methods that are considered superior, accurate data collection is required."

Qualitative research methods are used so that the author can further explore the data in financial reports UPT. Puskesmas Lima Puluh in 2023. Descriptive research according to (Hikmawati, 2020) is research that aims to collect data regarding the current state of an existing phenomenon, namely the prevalence of the phenomenon at the time the research was

conducted without making a conscious effort to establish generalizations. Administrators and supervisors do not need to be involved in library research.

Researchers must communicate with data sources because the data collection methods for this research include observation, interviews and documentation (Maulya et al., 2023). The research was conducted at UPT. Puskesmas Lima Puluh, considering that PSAP Number 13 has not been implemented at this Community Health Center. The variable or focal point of a research is called the research object. The application and suitability of health center financial reports with PSAP Number 13 concerning the presentation of financial reports is the subject of this research.

Qualitative and quantitative data types were used in this research. The development of the UPT. Puskesmas Limapuluh is included in the qualitative data of this research in the form of explanations, points of view, or facts regarding topics such as organizational structure, the past of the puskesmas, interview results, and supporting materials for the research object. The 2023 UPT. Puskesmas Limapuluh financial report was used as a source of quantitative data for this research. The 2023 UPT. Puskesmas Limapuluh financial report was used as secondary data in this research. Meanwhile, researchers conducted interviews with the treasurer of UPT. Puskesmas Limapuluh to collect primary data. The aim is, by reviewing the interview transcript, we can find out more about the presentation of the financial reports of UPT. Puskesmas Limapuluh and the challenges related to it.

Based on Dean J. Champion's formula used in statistical analysis for data analysis in this research, the percentage calculation findings shown on Table 1.

Table 1. Primary data according to Dean J. Champion

Percentage	Criteria
0% - 25%	UPT. Puskesmas Lima Puluh as a whole has not implemented PSAP Number 13 in its Financial Report.
26% - 50%	UPT. Puskesmas Lima Puluh has not implemented PSAP Number 13 in preparing its Financial Report, but in several respects there is a slight conformity with the components in PSAP Number 13.
51% - 75%	UPT. Puskesmas Lima Puluh in preparing its financial reports has implemented PSAP Number 13 in outline, but there are still some shortcomings.
76% - 100%	UPT. Puskesmas Lima Puluh as a whole has implemented PSAP Number 13 in its Financial Report.

To calculate the percentage, use the following Dean J. Champion formula:

$$Conformity\ Percentage = \sum \frac{Appropriate\ amount}{Must\ be\ appropriate} \times 100\% \tag{1}$$

4. Results and Discussion

Based on the results of interviews with the three treasurers at UPT. Puskesmas Lima Puluh, namely Mrs. Romus Silaban, Mrs. Desi, and Mrs. Suparni, said that at UPT. Puskesmas Lima Puluh still has not implemented PSAP Number 13 of 2015 because the Community Health Center is still not included in the BLUD (Regional Public Service Agency) group.

So the financial report recording system is still divided into three parts, namely the BOK (Health Operational Assistance) section which is in charge of Mrs. Romus Silaban, the JKN (National Health Insurance) section which in this case is held by Mrs. Suparni, and finally the PAD (Regional Original Income) section. which in this case is responsible for Mrs. Desi.

As a result of the interview with Mrs. Romus Silaban, it was found that Health Operational Assistance (BOK) is a financial report made by the Community Health Center for activities outside the Community Health Center, for example Posyandu activities, activities such as health outreach to areas, such as stunting outreach , DBD (Dengue Fever) and others. This BOK Financial Report was prepared before the disbursement of funds to the Puskesmas, so Mrs. Romus has made a RAB (Cost Budget Plan) to see the range of funds needed by the Puskesmas for the next month. This BOK (Health Operational Assistance) report must be reported to the Batubara District Health Service once a month or at the end of every month.

As a result of the interview with Mrs. Suparni, it was found that National Health Insurance (JKN) is a financial report created to complete operations at the Puskesmas such as equipment and supplies. For example, medicines, health equipment, office supplies and equipment such as tables, computers, stationery and so on. The National Health

Insurance (JKN) report was prepared at the beginning of the month and Mrs. Suparni immediately recorded it when there was expenditure for the Puskesmas. Like the BOK (Health Operational Assistance), the JKN (National Health Insurance) report must also be reported to the Batubara District Health Service once a month or at the end of every month.

As a result of interviews with Mrs. Desi, the researcher found that Regional Original Income (PAD) is a report that presents information about income obtained by a region from sources within its own region based on regional regulations, such as general patient counseling (non BPJS). The recording flow is that non-BPJS patients come for treatment at the Puskesmas, then the Puskesmas records what patient and poly (health department) data is needed, each poly has a budget set by the Puskesmas, then Mrs. Desi goes to the Batubara District Health Office to make an SSRD Receipt (Regional Retribution Deposit Letter) and after the receipt comes out, immediately make payment to Bank Sumut and then a reply will come out from SIMDA (Regional Management Information System).

According to the results of researchers' observations, the three financial reports UPT. Puskesmas Lima Puluh has a slight similarity or suitability in the items in the financial report components according to PSAP Number 13 of 2015, where the researcher will detail the suitability using the Dean J. Champion method.

Components of financial reports in UPT. Puskesmas Lima Puluh comply with PSAP Number 13 of 2015, only 8 of the 38 component posts must comply. The following is the calculation of the percentage of conformity using the Dean J. Champion method:

$$\text{Conformity Percentage} = \frac{8}{38} \times 100\% = 21,05\% \quad (2)$$

The percentage value of conformity with the Dean J. Champion method is 21.05%. In accordance with Table 1, the criteria for the results of this research are "UPT. Puskesmas Lima Puluh as a whole have not implemented PSAP Number 13 in their Financial Reports."

The findings that researchers obtained from observations at UPT. Puskesmas Lima Puluh regarding the suitability of financial reports UPT. Puskesmas Lima Puluh with PSAP Number 13 of 2015 as follows, BOK (Health Operational Assistance), in this case the writing of financial reports only includes planned expenditure reports and accountability reports for the results of the expenditure. In the BOK, the expenditure report records the results of a regular report containing descriptions of income and expenditure. However, when writing the description/information it is in accordance with the description and information in PSAP Number 13 of 2015, such as expenses, operational activities and non-operational activities. JKN (National Health Insurance), in this case the financial report written includes the general cash book, expenditure realization, and SPJ (Letter of Accountability) receipts. When writing JKN (National Health Insurance) the description or information is in accordance with the description and information in PSAP Number 13 of 2015, such as consisting of inventory, fixed assets and other assets. PAD (Regional Original Income), in this case the writing of financial reports prepared by the community health center includes daily counseling recapitulation, daily counseling list, and cash book.

4.1. Presentation of Financial Reports UPT. Puskesmas Lima Puluh

Financial Reports prepared by UPT. Limapuluh Community Health Center has three report components, namely BOK (Health Operational Assistance), JKN (National Health Insurance), and PAD (Regional Original Income).

The BOK (Health Operational Assistance) section contains details of income and expenditure funds made by the UPT. Puskesmas Lima Puluh. This BOK (Health Operational Assistance) report refers to expenditure from every activity carried out outside the Community Health Center, such as Posyandu activities, health outreach activities such as stunting and dengue fever, as well as other health activities. Expenditures made in this report include expenses and expenditure for these external activities. The income in the BOK (Health Operational Assistance) report includes the range of funds needed by the Community Health Center for the smooth running of the activities to be carried out. So the treasurer who takes care of this section must make a RAB (Budget Plan) which is then reported to the Batu Bara District Health Service so that it is reviewed and the money is disbursed. So after the activities are completed the treasurer will make a BOK (Health Operational Assistance) report which is then reported back to the Batu Bara District Health Service, this takes place at the end of every month.

The JKN (National Health Insurance) section contains details of Puskesmas operational funds such as supplies and equipment. The treasurer in this section must always record what items are needed by the Puskesmas, such as additional

medicines that are lacking or have run out, health equipment and items needed in the office to make administration easier. This report is made directly when the Puskesmas is purchasing the items needed.

The PAD (Regional Original Income) section contains information on income obtained from the region in accordance with regional regulations. Such as income from general patient counseling (non BPJS). In the recording process, patients who have a KTP (Resident Identification Card) and are not BPJS undergo a health check at the Puskesmas, then the Puskesmas records the patient's data and also what departments are needed. In this case, each polyclinic has a budget that has been determined by the Community Health Center.

4.2. Conformity of UPT Puskesmas Lima Puluh with PSAP Number 13

If you look at the financial report components written in PSAP Number 13 of 2015, the financial reports are carried out by UPT. Puskesmas Lima Puluh is definitely not in accordance with what is stated in PSAP Number 13. Financial reports prepared by UPT. Puskesmas Lima Puluh is indeed not in accordance with PSAP Number 13, but in the contents of its financial report there are several things that are almost in accordance with those in PSAP Number 13 of 2015. As in the BOK (Health Operational Assistance) in the description of this report there are expenditure expenses, operational activities and non-operational activities which are carried out when the health center carries out outside activities. In JKN (National Health Insurance) in writing its financial reports there is a description of supplies, fixed assets owned by the health center, and other assets, which in carrying out its duties creates data on equipment and equipment needed by the health center in each of its activities. Meanwhile, in the PAD (Regional Original Income) in writing the financial report there is a description of the recapitulation of daily counseling, a list of daily counseling patients and also a cash book, as proof of income from patients.

Several reasons for making financial reports of UPT. Puskesmas Lima Puluh must be created in accordance with PSAP Number 13 of 2015.

Puskesmas are expected to make a Budget Realization Report because this report is one way to maintain transparency in the financial management of an organization, especially government agencies. Without these reports, there is no way for interested parties such as supervisors, sponsors, or the government and community to understand how funds have been used and whether they are in accordance with planning. As research (Syaifanur & Saleh, 2022) wrote, measuring public sector performance allows the public to assess an organization and can increase public interest in using the organization's services. So that the organization continues to develop and improve its shortcomings to make it much better.

(Yuliansyah et al., 2023) it is written that the Budget Balance Change Report represents the remaining cash due to realized income exceeding actual expenditure. This shows that if you do not make a Change in Budget Balance Report, it will result in a lack of control in managing the budget at the Community Health Center.

In research (Nabella, 2021) it is written that cash flow information in a company or agency is very useful for users of financial reports as a basis for assessing the agency's ability to generate cash and assessing the agency's need to use this cash flow. This shows that the Cash Flow Report is very important because the report presents information regarding the source, use, changes in cash and cash equivalents during one accounting period, and the balance of cash and cash equivalents at the reporting date at the BLU/BLUD. If the Community Health Center does not make a cash flow report, there will be a lack of information regarding budget management.

In research (Lintong et al., 2020) it is written that the Equity Change Report has the function of finding out how the entity's performance in the use of business capital during the current period. So if the Puskesmas does not make an Equity Change Report, the Puskesmas will have difficulty identifying how much of the budget has been used up and how much is left over from the initial budget.

This also cannot be blamed because since the inception of this health center, the financial reports that have been prepared have been like that. Nevertheless, UPT. Puskesmas Lima Puluh in preparing financial reports has used the accrual basis, namely recording every transaction that occurs and the results of these recordings will be reported to the Batu Bara District Health Service.

5. Conclusion

UPT. Puskesmas Lima Puluh has 3 components in preparing its financial reports, namely BOK (Health Operational Assistance), JKN (National Health Insurance) and PAD (Regional Original Income). BOK (Health Operational

Assistance) presents every expenditure made by the Community Health Center for external activities. JKN (National Health Insurance) presents expenses for operational items needed by Community Health Centers. PAD (Regional Original Income) presents income from the costs of health education for patients in areas that do not use BPJS).

UPT. Puskesmas Lima Puluh in preparing its financial reports still has not adapted to PSAP Number 13. UPT. The Community Health Center has not implemented it because it is still not included in the BLUD (Regional Public Service Agency) and is still an ordinary Public Service Agency and in writing its financial reports it still uses the old method, in the sense of UPT. Puskesmas Lima Puluh has not implemented PSAP Number 13 from the start. However, the financial reports prepared by UPT. Puskesmas Lima Puluh has information or descriptions that almost match those stated in PSAP Number 13 of 2015.

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