

## ***Analysis of The Application Of Accounting Based On PSAP Number 13 At The UPTD Pasar Prabumulih Health Center***

### **Analisis Penerepan Akuntansi Berdasarkan PSAP Nomor 13 Pada UPTD Puskesmas Pasar Prabumulih**

**Bayu Dharmaraga Alkahfi**

Universitas Prabumulih

[bayudharma17@unpra.ac.id](mailto:bayudharma17@unpra.ac.id)

#### **ABSTRACT**

*Pasar Prabumulih Health Center is a regional public service agency that is required to carry out accounting and prepare financial reports in accordance with Government Accounting Standards (PSAP) No. 13. The purpose of this study was to determine the application of accounting at the Pasar Prabumulih Health Center. Types and sources of data are primary data and secondary data collected through interviews and documentation techniques. In this research, the writer uses descriptive method. The results of this study indicate that the Pasar Prabumulih Community Health Center has not fully implemented Financial Reporting Standards (PSAP) No. 13, the basis for accounting records and cash management is in accordance with PSAP, but at the summary stage there was a mistake where PPK Puskesmas did not journalize used inventory expenses. Then in the operational report there are unrecorded expenses so that the expenses do not show their true value, the same goes for reports on changes in equity because there are unrecorded expenses there is a misstatement report. As for the notes on the PPK Puskesmas financial reports, they haven't made them yet, but for the realization reports, reports on excess budget balances, cash flow reports, they are in accordance with PSAP No. 13.*

**Keywords:** *Regional Public Service Agency, Statement of Government Accounting Standards Number 13, Health Center*

#### **ABSTRAK**

Puskesmas Pasar Prabumulih merupakan Badan Layanan Umum Daerah yang wajib menyelenggarakan akuntansi dan menyusun laporan keuangan sesuai dengan Standar Akuntansi Pemerintahan (PSAP) No. 13. Tujuan penelitian ini adalah untuk mengetahui penerapan akuntansi di Puskesmas Pasar Prabumulih. Pusat kesehatan. Jenis dan sumber data adalah data primer dan data sekunder yang dikumpulkan melalui teknik wawancara dan dokumentasi. Dalam penelitian ini, penulis menggunakan metode deskriptif. Hasil penelitian ini menunjukkan bahwa Puskesmas Pasar Prabumulih belum sepenuhnya menerapkan Standar Pelaporan Keuangan (PSAP) No 13, dasar pencatatan akuntansi dan pengelolaan kas sudah sesuai dengan PSAP, namun pada tahap rekapitulasi terjadi kesalahan dimana PPK Puskesmas tidak menjurnal menggunakan biaya persediaan. Kemudian di dalam laporan operasional terdapat biaya yang tidak tercatat sehingga biaya tersebut tidak menunjukkan nilai yang sebenarnya, begitu juga dengan laporan perubahan ekuitas karena ada biaya yang tidak tercatat ada laporan salah saji. Untuk catatan laporan keuangan PPK Puskesmas belum dibuat, namun untuk laporan realisasi, laporan saldo sisa anggaran, laporan arus kas sudah sesuai dengan PSAP No 13.

**Kata Kunci:** Badan Layanan Umum Daerah, Pernyataan Standar Akuntansi Pemerintahan Nomor 13, Puskesmas

## **1. Introduction**

Regulation of the Minister of Health of the Republic of Indonesia Number 75 of 2014 stipulates that Community Health Centers (Puskesmas) are first-level health care facilities that

focus on community and individual health efforts. Puskesmas are expected to prioritize promotive and preventive efforts in order to achieve an optimal level of public health. The Puskesmas was originally a Service Technical Implementation Unit (UPTD) and then changed to a Public Service Agency or Regional Public Service Agency (BLU/BLUD) to improve services and flexibility in financial management (Korompis et al., 2023).

As BLUDs, Puskesmas are required to prepare financial reports based on the Regulation of the Minister of Finance of the Republic of Indonesia Number 217/PMK.05/2015 which refers to Statement of Government Accounting Standards Number 13 (PSAP No. 13) on an accrual basis. The components of the BLUD financial report include budget realization reports, reports on changes in excess budget balances, balance sheets, operational reports, cash flow reports, reports on changes in equity, and notes on financial statements.

Pasar Prabumulih Health Center is one of the health centers in Prabumulih City, South Sumatra Province, which provides health services to people in the Tampan sub-district. The Pasar Prabumulih Health Center's income comes from regional fees, National Health Insurance (JKN), and Health Operational Assistance (BOK). The financial statements still use a cash basis and there are errors in the preparation of the balance sheet and statement of changes in equity. In addition, the management of drug supplies at the puskesmas is regulated through a Usage Report and Drug Request Sheet (LPLPO).

In order to improve the quality of public health services, Puskesmas need to comply with applicable regulations and prepare accurate financial reports according to established standards. This is important to ensure proper and efficient use of the budget and to provide protection to managers to avoid violations of regulation (Arini et al., 2022).

## **2. Methods**

### **Types of research**

This study uses a qualitative approach. A qualitative approach is an approach in research that aims to understand and describe the phenomenon under study from a more in-depth and comprehensive perspective. Qualitative methods tend to produce descriptive data in the form of the written or spoken words of the people involved in the research and observable behavior.

### **Object of research**

In this study, researchers focused on understanding phenomena related to the finances of the Pasar Prabumulih Community Health Center in Prabumulih City, South Sumatra. The main objective of the qualitative approach is to gain an in-depth understanding of the process of recording financial transactions, preparation of financial reports, and other accounting aspects related to the Regional Public Service Agency (BLUD).

### **Analysis Techniques**

Researchers used interviews as a data collection technique to obtain information from the public health center's finances directly. In addition, data collection techniques also involve documentation, namely taking documents and financial reports from the Pasar Prabumulih Health Center.

The collected data were then analyzed using descriptive methods. Descriptive analysis was carried out by collecting data and documents related to financial statements, organizational structure, health center profiles, and information regarding accounting at the BLUD. This analysis

aims to understand and describe in detail the process of recording financial transactions and preparing financial reports carried out by the puskesmas.

With a qualitative approach, this study seeks to provide a deeper understanding of the financial problems faced by the Pasar Prabumulih Community Health Center and to provide a comprehensive understanding of accounting practices in the context of health services at the Public Health Center..

### **3. Results and Discussion**

The planning process begins with the preparation of a Business Strategy Plan by the puskesmas. This plan includes vision statements, missions, strategic programs, measurement of performance achievements, 5-year achievement plans, and 5-year financial projections. This Business Strategy Plan will serve as the basis for preparing the Business Plan and Budget for the puskesmas.

#### **Budgeting**

The budgeting process begins with the preparation of an Annual Business and Budget Plan (RBA) which is prepared based on the Puskesmas Business Strategy Plan. This RBA contains programs, activities, performance targets and the BLUD budget. RBA is prepared on the basis of performance and cost accounting calculations according to the type of service, the need and ability of the estimated income to be received, and uses an accrual basis (Nurdin 2023). The RBA lists all programs and activities, performance targets, BLUD performance conditions, macro and micro assumptions, spending needs and revenue capabilities, cost estimates, and forward estimates.

#### **Budget Realization**

Realization of the puskesmas budget begins with compiling a Budget Execution Document (DPA) which includes income and costs, cash flow projections, the quantity and quality of goods and/or services to be produced, and is used as the basis for implementing the budget. The details of the income contained in the DPA consist of revenue from services and revenue from the APBD. Cost breakdown includes direct costs and indirect costs. DPA also contains details of goods or services to be produced within one year. PPK puskesmas then endorsed the DPA-BLUD as the basis for implementing BLUD activities. The DPA-BLUD which has been approved by PPKD is the basis for withdrawing funds from the APBD which will be used for spending according to the provisions (Muda 2022).

#### **Reporting**

##### **1. Basic Accounting Records**

In preparing the financial reports, the Pasar Prabumulih Health Center uses a cash basis for recognition of income and expenditure in the budget realization report. Revenues are recognized when cash is received through the puskesmas' account, and expenditures are recognized when cash is disbursed from the puskesmas' account. Based on PSAP No. 13, Income on the Budget Realization Report (Revenue-LRA) at BLU is recognized when cash is received by the treasurer of BLU receipts. Expenditures at BLU are recognized when cash disbursements made by BLU are approved by the disbursement treasurer. Revenue in the Operational Report (Revenue-LO) at BLU is recognized when the right to income arises and when the income is realized. Expenses at BLU are recognized when liabilities arise,

consumption of assets, and a decrease in economic benefits or service potential. In this case the recognition of income and expenditure by the Pasar Prabumulih Health Center is in accordance with PSAP No. 13.

2. Cash Management

Transactions of cash receipts and disbursements are carried out through the BLUD Cash account of the Pasar Prabumulih Health Center. Receipt of income begins when the cashier deposits the income to the treasurer. Then the treasurer makes a summary and deposits the income to the bank. Revenue recognition is recorded when the treasurer pays the income to the bank or when the income enters the puskesmas account. If at the time of depositing the Bank's income is closed, then the deposit is made the following day and no recording is made. This is also done at the end of the year, so that if at the end of the year the Bank closes, the deposit to the Bank and revenue recognition are carried out in the following year. Cash disbursement occurred when the Puskesmas did its shopping. Operational spending has been planned in the puskesmas work plan. This spending plan must be approved in advance by the health office. If it has been approved by the health office and authorized by the head of the puskesmas, an order will be issued to the treasurer of receipts & disbursements to pay bills made through the Puskesmas BLUD cash account. Based on PSAP No. 13, work units that apply the BLU financial management pattern are given financial management flexibility.

3. Accounting Process

The accounting process that occurs at the Pasar Prabumulih Health Center begins with the Treasurer of the Prabumulih Health Center collecting and recording transaction evidence in the General Cash Book. The puskesmas treasurer also uses the Cash Book to record receipts and disbursements in cash. Then create a Tax Assistant Cash Book to help the general cash book for tax-related transactions. There is also a Bank Cash Book regarding Bank receipts and disbursements. The receiving treasurer makes a Transfer Assistant Cash Book to the Spending Treasurer which helps in recording expenditure transactions.

a) Recording Stage

The recording stage is carried out by journalizing all transactions that occur. The journals needed to record transactions at BLUDs are:

1) Financial Journal (Operational Report and Balance Sheet)

All transactions that occur are made financial journals for LO and Balance Sheet involving accounts with initial code 1-Assets, 2-Liabilities, 3-Equity and 8-Income—LO and 9-Expenses. Here are some examples of financial journals:

When receiving income:

Cash on BLUD	xxx	
BLUD Revenue—LO		xxx

When issuing cash for BLUD shopping:

Personnel Expenses	xxx	
Goods and Services Expense	xxx	
Cash on BLUD		xxx

When recording accounts receivable:

BLUD receivables	xxx	
BLUD Revenue—LO		xxx

When receiving installments receivable:

Cash on BLUD	xxx	
BLUD receivables		xxx

2) Budget Journal (Budget Realization Report)

To record transactions involving precoded 4-Revenue accounts—LRA, 5-Shopping, 6-Transfers, and 7-Financing and made in cash/involving cash. Here are some examples of budget journals:

When receiving income:

Estimated Changes in SAL	xxx	
BLUD Income—LRA		xxx

When issuing cash for BLUD shopping:

Shop Employee	xxx	
Shopping for Goods and Services	xxx	
SAL Change Estimation		xxx

3) Adjusting journal entry

Adjusting entries are made by making only financial journals (LO and Balance Sheet) involving accounts with the initial code 1-Assets, 2-Liabilities, 3-Equity, 8-Income—LO, 9-Expenses.

When recording inventories as a result of stock taking:

BLUD Inventory Expenses	xxx	
BLUD supplies		xxx

When recording depreciation of fixed assets:

Fixed Assets Depreciation Expense	xxx	
Accumulated Depreciation of Fixed Assets		xxx

When recording accrued expenses payable:

Service Expense	xxx	
Accrued expenses		xxx

When recording allowance for accounts receivable:

If the allowance balance decreases:

Allowance for Receivables BLUD	xxx	
Allowance for Allowance for Receivables BLUD		xxx
(to the amount of the difference with the balance at the end of last year)		

If the allowance balance increases:

Allowance for Allowance for Receivables BLUD	xxx	
Allowance for BLUD Receivables		xxx

b) Classification Stage

The general ledger is a tool used to record changes that occur in an account due to financial transactions. The ledger serves to summarize all transactions that have been journalized. In addition, the ledger is also used as a tool for classifying financial data. Pasar Prabumulih Health Center has created a ledger, to summarize and classify transactions that have been journalized.

c) Summary Stage

After posting the journal to the ledger, the next step is compiling a trial balance, but the Pasar Prabumulih Community Health Center does not compile a trial balance. A trial balance is prepared by moving all ledger accounts into a list with debit and credit columns with amounts in the debit and credit columns must be balanced. The Pasar Prabumulih Health Center does not journalize the supplies that have been used. The journal that must be made by the puskesmas for the use of supplies as of December 31, 2022 is as follows.

Inventory Expense	IDR 7,334,623	
Supplies		IDR 7,334,623

After making an adjustment journal, the puskesmas must then prepare the BLUD financial reports in accordance with PSAP No. 13 which consists of Budget Realization Reports, Reports on Changes in Budget Excess Balances, Balance Sheets, Operational Reports, Cash Flow Reports, Changes in Equity Reports, and Notes to Financial Statements.

d) Reporting Stage

Pasar Prabumulih Health Center has prepared financial reports for the 2022 period so that they have fulfilled the reporting period which is presented at least once a year. The following is a financial report made by the health center:

1) Budget Realization Report

The budget realization report prepared by the health center's PPK is in accordance with PSAP No. 13.

2) Report on Changes in Budget Balance Over

In the report on changes to the excess budget balance made by the PPK puskesmas in accordance with PSAP No. 13.

3) Operational Report

In the operational report, PPK puskesmas does not include Other Expenses for the use of Health Operational Assistance (BOK) funds. This causes a misstatement in the Surplus/Deficit—LO account. PPK puskesmas should have included Other Expenses for the use of BOK funds as part of expenses in operational reports. Therefore, operational reports made by PPK puskesmas are not in accordance with PSAP No. 13.

4) Statement of Cash Flows

In the cash flow report, which was made by the PPK puskesmas in accordance with PSAP No. 13.

5) Statement of Changes in Equity

In the statement of changes in equity, resulting from a misstatement in the value of the Surplus/Deficit—LO account, the value in the Ending Equity account is misstated. Therefore, the report on changes in equity made by PPK puskesmas is not in accordance with PSAP No. 13.

#### 6) Notes to Financial Statements

The Community Health Center has not presented notes on financial reports that contain detailed information about the accounts in the budget realization report, reports on changes in excess budget balances, balance sheets, operational reports, cash flow reports, and reports on changes in equity. This is not in accordance with PSAP No. 13 which requires notes on financial statements as one of the components in BLU's financial reports.

#### 4. Conclusions

Broadly speaking, the implementation of PSAP No. 13 at the Pasar Prabumulih Health Center has been implemented, but there are still some mistakes. Based on the results of the Puskesmas analysis, the basis for accounting records and cash management is in accordance with PSAP No. 13. While the accounting process at the recording stage is appropriate, the classification stage is also appropriate, but at the summary stage there is an error where PPK Puskesmas does not journalize used inventory expenses. then at the reporting stage the realization report, the balance budget report is over, the cash flow statement is appropriate, but in the operational report because there are unrecorded expenses so that the expenses do not show the true value and are not appropriate, as well as the report on changes in equity because there are unrecorded expenses so that misstatement report. As for the notes on the financial reports of the PPK Puskesmas, they have not yet made them.

#### References :

- Arini, A., Aljufri, A., & Novianti, S. (2022). Implementation of PSAP Number 13 at Arifin Achmad Hospital Riau Province. *Indonesian Journal of Economics, Social, and Humanities*, 4(2), 85-97.
- Arif, Emkhad. (2013). Negara dan Pemerintah Sebagai Sasaran Akuntansi Sektor Publik. *Jurnal ekonomi, Manajemen dan Akuntansi*. 21 (2): 43-56.
- Bastian, Indra. (2010). *Akuntansi Sektor Publik: Suatu Pengantar (Edisi 3)*. Jakarta: Erlangga.
- Baswir, Revrisond. (2000). *Akuntansi Pemerintahan Indonesia*. Yogyakarta: BPFE.
- Biduri, Sarwenda. (2018). *Akuntansi Sektor Publik*. Sidoarjo : UMSIDA Press.
- Direktorat Jenderal Perimbangan Keuangan (DJPK) Kementerian Keuangan Republik Indonesia. (2017). *Pengantar Mengelola Keuangan BLUD (Badan Layanan Umum Daerah)*. Jakarta: Direktorat Jenderal Perimbangan Keuangan (DJPK) Kementerian Keuangan Republik Indonesia.
- Ira, Citra Indah Merina. (2020). Analisis Penerapan PSAP Nomor 13 Tentang Penyajian Laporan Keuangan Badan Layanan Umum Pada Puskesmas Sungsang. *Palembang: Fakultas Ekonomi dan Bisnis Universitas Bina Darma*.
- Korompis, A., Pangerapan, S., & Walandouw, S. K. (2023). Analysis of the Application of PSAP No. 13 Concerning Presentation of Public Service Agency Financial Statements at Bhayangkara Tk. III Hospital Manado. *Formosa Journal of Applied Sciences*, 2(6), 1427-1436.
- Menteri Kesehatan Republik Indonesia. (2014). *Peraturan Menteri Kesehatan RI Nomor 75 Tahun 2014 Tentang Pusat Kesehatan Masyarakat*. Kementerian Kesehatan. Jakarta.
- Menteri Keuangan Republik Indonesia. (2015). *Peraturan Menteri Keuangan RI Nomor 220/PMK.05/2015 Tentang Sistem Akuntansi dan Pelaporan Keuangan Badan Layanan Umum*. Kementerian Keuangan. Jakarta.

- Muda, I. (2022). Implementation of Psap No. 05 Related to Accounting Treatment of Drug Inventories in the Pharmaceutical Industry in Manufacturing Companies in the Consumer Goods Industry Sector in the Pharmaceutical Sub Sector. *Journal of Pharmaceutical Negative Results*, 1615-1622.
- Nuridin, N. L. (2023). The Application of Accounting for Medicines Inventory Based on PSAP. 05 at Regional Public Hospital. *Ilomata International Journal of Tax and Accounting*, 4(2), 265-282.
- Pemerintah Indonesia. (2010). Peraturan Pemerintah Nomor 71 Tahun 2010 tentang Standar Akuntansi Pemerintahan. Lembaran Negara RI Tahun 2010, Nomor 5165. Sekretariat Negara. Jakarta.
- Samsu. (2017). *Metode Penelitian: (Teori dan Aplikasi Penelitian Kualitatif, Kuantitatif, Mixed Methods, serta Research & development)*. Jambi : PUSAKA Jambi.
- Sugiyono. (2015). *Metode Penelitian Pendidikan (Pendekatan Kuantitatif, Kualitatif, dan R&D)*. Bandung : Alfabeta.
- Suwardjono. (2014). *Teori Akuntansi Perekayasaan Pelaporan Keuangan (Edisi 3)*. Yogyakarta : BPFY-Yogyakarta.