

## Analysis of the Implementation of PSAP No.13 Concerning Presentation of Financial Statments for Regional Public Service Bodies at Cigombong Health Center Bogor

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### ABSTRACT

Introduction/Main Objectives: To analyze the presentation of the financial statements of regional public service agencies (BLUD) at the Cigombong Community Health Center, Bogor Regency, based on the implementation of PSAP No. 13. Background Problems: There are standards that are not met in the preparation of financial reports, especially the presentation of information that is very useful in making decisions that refer to government regulations (pp.71/2010). Novelty: Retesting the same analysis conducted by previous researchers with different locations. Research Methods: The comparative qualitative method is a method used to determine the comparison between PSAP No. 13 and the financial reports. Findings/Results: The research confirm that the presentation of financial statements of the Cigombong Community The BLUD Health Center in Bogor Regency is not in accordance with PSAP Number 13; however, there are some that are appropriate, especially reports of changes in excess budget balances, cash flow reports, reports of changes in capital and notes on financial reports. Conclusion: Are not fully in accordance with PSAP Number 13 are budget realization reports, balance sheets and operational reports it is recommended for Cigombong Health Center, especially in the presentation of financial reports, to continue to be consistent in the effort to present reliable and trustworthy financial reports by referring to PSAP Number 13 in accordance with the provisions.

Pendahuluan/Tujuan: Untuk menganalisis penyajian laporan keuangan badan layanan umum daerah (BLUD) Puskesmas Cigombong Kabupaten Bogor berdasarkan penerapan PSAP No. 13. Latar Belakang Masalah: Terdapat standar yang belum terpenuhi dalam penyusunan laporan keuangan terutama penyajian informasi yang sangat berguna dalam pengambilan keputusan yang mengacu pada peraturan pemerintah (hlm.71/2010). Kebaruan: Menguji ulang analisis yang sama yang telah dilakukan oleh peneliti terdahulu dengan lokasi yang berbeda. Metode Penelitian: Metode kualitatif komparatif merupakan metode yang digunakan untuk mengetahui perbandingan antara PSAP No. 13 dengan laporan keuangan. Temuan/Hasil: Penelitian ini menegaskan bahwa penyajian laporan keuangan BLUD Puskesmas Cigombong Kabupaten Bogor belum sesuai dengan PSAP Nomor 13, namun ada beberapa yang sudah sesuai terutama laporan perubahan saldo anggaran lebih, laporan arus kas, laporan perubahan modal dan catatan atas laporan keuangan. Kesimpulan: Belum sepenuhnya sesuai dengan PSAP Nomor 13 yaitu laporan realisasi anggaran, neraca dan laporan operasional maka disarankan kepada Puskesmas Cigombong khususnya dalam penyajian laporan keuangan agar tetap konsisten dalam upaya menyajikan laporan keuangan yang andal dan dapat dipercaya dengan mengacu pada PSAP Nomor 13 sesuai dengan ketentuan.

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## INTRODUCTION

Puskesmas According to the Ministry of Health of the Republic of Indonesia, Puskesmas is a UPT (Technical Implementation Unit) of the Health Service in the Regency or City to be able to accept all the consequences of providing health services in certain areas (Efendi, 2009). To change the status from a Puskesmas to a BLUD, there are various requirements that must be met, namely the first substantive, second technical and third administrative requirements. There are standards that must be met in preparing financial reports. (IAI, 2012) is an entity in structure to present financial position and financial performance. The purpose of this financial report is only for the public interest, namely the presentation of information such as financial position, *financial performance* (financial performance) and cash flow which is very useful in making an economic decision for its users. Financial reports according to Government Regulation (PP).71/2010 are used by the government to tidy up Central and Regional Government Financial Reports that are appropriate in Government Accounting Standards.

If the report that has been prepared and compiled is not in accordance with the applicable principles and established standards, then the trustworthiness and level of reliability will be questioned and will confuse the people who use the report. Therefore the Government made a standard using PSAP guidelines which aims to prepare financial reports. PSAP is a procedure and accounting instructions consisting of done, recorded, arranged formed to in form of financial data.

According to the Regulation of the Minister of Home Affairs Number 79 of 2018 concerning BLU Chapter I Article 1 paragraph (1) which reads: BLUD is a system carried out with regional service/agency technical implementation units in providing a service to the public who has the flexibility found in financial management patterns except for regional management regulations that exist in general. Permendagri No. 79 of 2018 is the latest regulation regarding BLUDs in amending Permendagri No. 61 of 2007 concerning technical guidelines for BLUD financial management which have been considered inappropriate with current BLUD developments.

The BLUD Financial Report is a form of BLUD accountability which is reported in the form of realized budget reports, cash flow reports, reports on changes in budget balances, scales, reports about operational, regarding capital changes and notes to financial statements.

Permendagri No. 79 of 2018 Then the accounting standard used in the preparation stage of the Puskesmas Financial Report which has become a BLUD is PSAP No. 13 which explains the contents of the financial reports of the Regional Public Service Agency.

Cigombong Health Center is a UPT Health Service in Bogor Regency which is responsible for administering health. Apart from having complete facilities, this puskesmas also has excellent programs that are the mainstay of its community. One of the flagship programs of the Cigombong Health Center is the MCH program (pregnancy special program). The MCH program is carried out so that pregnant women are mentally and physically ready during birth so that the birth process goes smoothly.

The problem that occurs at the Cigombong Health Center lies in the presentation of financial statements that are not in accordance with PSAP No.13 regarding reporting finance BLUDs that have delivered. Where there are frequent discrepancies and errors that occur in a financial record because those who do it are not in accordance with their fields. Reporting standards are made so that the financial reports of the Cigombong Health Center are easy to understand and have very high competitiveness and relationships.

## RESEARCH METHOD

### Objects and Locations Research

A scientific goal is to obtain certain data and use something that is objective, valid and reliable related to something that is commonly called the object of research according to (Sugiyono, 2012). The research object is Statement of Government Accounting Standards (PSAP) No. 13 regarding the BLUD financial reports that have been presented, the location of this research is at the Cigombong Health Center which is located at Jl. Raya Cigombong No. 650, Cigombong Village , District Cigombong , Bogor Regency, West Java.

### Research design

Deep research studies This is a qualitative research with a case study approach. Sugiyono (2012), the naturalistic method, because the research he conducted in *natural* conditions (natural) is included in the qualitative

research method. Sugiyono (2012) in qualitative research, the instrument is the research itself so to become an instrument, research must have theoretical reserves and extensive knowledge, so it is able to ask questions, construct , photograph and analyze the object being researched so that it is better and more meaningful. qualitative research, in collecting data is not guided by theory, but guided by real facts and found during field research

### Methods in Collecting Data

This method is a very important way in research, because the basic point in research is to get general data and do it Interview, Sugiyono (2017), states that interviews are carried out as a data collection technique if in the implementation you have to be careful in determining the problem, then a preliminary study is carried out first. Types of interviews conducted with form interview structured, that is, carrying out questions and answers carried out directly with village government officials about matters regarding the problems in the research. Sugiyono (2017) said that unstructured interviews are free interviews where the guidelines are not used by interview researchers who have been systematically structured and complete in data collection. Furthermore observation, Sanusi (2017) observation is a way of collecting data through the process of recording the behavior of people (subjects), objects (objects) or systematic events without active communication and questions with the individuals studied. And documentation, Sugiyono (2017) said documentation data ie a tool which is useful for obtaining information and data in the form of writing, book numbers, archives, documents, and pictures in the form of reports and information that can support research. The documentation that the researcher obtained was data from interviews and surveys with several parties concerned with the researcher.

The analytical method in this study uses a comparative qualitative method to analyze the data. According to Sugiyono (2014) Comparative research is comparing research with conditions from one or more variables into two or even more existing samples and unequal timing. As for the implementation of comparative research in this study, it is useful to find out whether the comparison between PSAP No.13 and the financial reports of the Cigombong Health Center in Bogor Regency is appropriate or not. The entire presentation of data analysis used by this study is PSAP No.13 concerning Serving Financial Report Body Service Regional General

## RESULTS AND DISCUSSION

Cigombong Health Center was established in 1951 in the form of health services which were given a basis for the people of Cigombong District. Located on Jl.Mayjen HR. Edi Sukma No.75 Cigombong Village, Cigombong District, Bogor Regency. The working area of the Cigombong Health Center covers 5 Foster Villages namely Cigombong Village, Wates Jaya Village, Srogol Village, Ciburuy Village and Tugu Jaya Village.

This study analyzes how the presentation of the financial reports of the Cigombong Health Center , Bogor Regency. Currently, the presentation of the Cigombong health center's financial reports is still guided by Permedagri No. 79 of 2018 concerning BLUDs and has not yet implemented PSAP No. 13 regarding the presented BLUD financial statements. The presentation of the financial reports of the Cigombong health center is The Budget Report that has been realized by the BLU in presenting information regarding the realization of LRA-revenues, spending, LRA-deficit/surplus , funding, and remaining/less budgetary financing each compared to one budget period. (PSAP No. 13). Revised budget balance report to provide further information regarding the decrease and increase in the budget balance during the reporting year compared to the previous year. (PSAP No. 13).

One of the most important financial reports for a company is called a balance sheet, according to (Kasmir, 2012). According to Munawir (2002), a balance sheet is a report that contains the economic resources of a company or assets, liabilities or debts, and the rights of company owners attached to the company or investors at a certain time. The balance sheet is presented to reflect an entity's Financial Position, Reporting of Assets, Liabilities and Equity at the specified date.

LO (Operational Report) can present an overview of economic resources that increase equity and use them to be processed from the central government or local government for activities carried out by the government for one period in its reporting (PSAP No.13). Statement of cash flows to BLUD which presents information about uses, sources, cash equivalents and changes in cash for one period accounting, as well as cash equivalents and cash on date reporting in BLUD. (PSAP No. 13).

Report capital changes explaining the news regarding the decrease and increase in capital for year report compared year before (PSAP No. 13). Notes to Financial Statements Calk is additional information provided to help explain calculations items in certain Financial Statements because provide a more comprehensive financial assessment. Calk provided by the cigombong health center has according to PSAP No.13 where in calc provides information to help its users.

Based on the interviews and descriptions above, there is a clear comparison between the provisions of the Financial Statements in the Cigombong Health Center with PSAP No.13 as follows.

Table 1. Results Analysis Serving Report Cigombong Health Center Finance With PSAP No.13

FINANCIAL STATEMENTS	PSAP NO. 13	CIGOMBONG HEALTH CENTER	INFORMATION
BUDGET REALIZATION REPORT	a. Income-LRA; b. Shopping; c. Surplus/deficit-LRA; d. Receipt of funding; e. Fund disbursement; f. Net financing; g. Remaining more/less funding budget (SiLPA/SiKPA)	a. Income b. Shopping c. Surplus/deficit d. - e. - f. - g. -	Not appropriate
REPORT ON CHANGES IN EXCESSIVE BALANCE IN THE BUDGET	a. First Budget Balance; b. Usage excess balance; c. Rest Advantages / Disadvantages of Financing Budget current year; d. There was a mistake in the previous year's books at the time of correction e. Etc; f. Final Budget Balance	a. First Budget Balance; b. Usage Budget balance more; c. Rest more / Less Budget Financing; d. There was a mistake in the previous year's books at the time of correction e. -; f. Balance Final Budget	Not appropriate
BALANCE SHEET	a. Cash and cash equivalents; b. investment in the short term; c. unearned income from BLU activities; d. supply; e. long-term investment; f. fixed assets; g. other assets; h. short term debt; i. long-term debt; and j. capital	a. Cash and cash equivalents; b. - c. accounts receivable; d. supply; e. -; f. fixed assets; g. other assets; h. short term liabilities; i. -; j. capital	Not appropriate
OPERATIONAL REPORT	a. LO-Revenue; b. Burden; c. increase or decrease in operational activities; d. non-operational activities;	a. Income b. Cost c. Surplus/deficit d. - e. - f. - g. -	Not appropriate

FINANCIAL STATEMENTS	PSAP NO. 13	CIGOMBONG HEALTH CENTER	INFORMATION
	e. before post Extraordinary ; f. Extraordinary Post; And g. increase or decrease - LO		
CASH FLOW STATEMENT	Inflow and cash out classified by operating activities capital, financing, and transitory	Flow in and out cash grouped by operating activities capital, financing, and transitory	In accordance
STATEMENT OF CHANGES IN CAPITAL	a. initial equity ; b. Surplus/deficit- LO on the relevant period; c. Corrections the straight up/down equity, among others originate from cumulative impact caused by change accounting policy and correction error basic, for example 1) correction of a fundamental error from an inventory that existed in prior periods; 2) changes in the value of fixed assets due to revaluation of fixed assets. d. Equity end	a. initial equity ; b. Surplus/deficit- LO on relevant period; c. Corrections -correction direct add / subtract equity, that is between other originate from impact cumulative the caused by change policy accounting And error correction basic. d. Final equity	In accordance
NOTES TO FINANCIAL STATEMENTS	Notes to the Financial Statements, which is an additional piece of information provided to help explain calculations certain items in financial reports as well as provide the assessment more comprehensive finance.	Notes to the Financial Statements are a form of information extra given _ to assist in clarifying item counts in financial statements and providing judgments more comprehensive finance.	In accordance

Source: Processed Data, 2020

Based on table 1 it can be seen from the table that there is a comparison between the provisions of PSAP No.13 and the presentation of reports finance on Cigombong Health Center. PSAP No. 13 concerning a Report Budget already realized there is -LRA revenue , spending , surplus / deficit- LRA, receipts financing, expenditure financing, financing net And (SILPA / SIKPA). Whereas Public health center Cigombong only report income, spending and surplus/ deficit. It means Report Realization Budget Public health center Cigombong No in accordance with PASP No.13. Because

according Regulation of the Minister of Finance no.79/PMK.05/2008 must use information in a manner together then disclosed in A other components of the report finance so that can help user report finance as material evaluation a related matters with placement source Power economics, provide info regarding allocation, resources and users Source Power economy and deliver news new about realization comprehensive budget who have utility For evaluate BLUD performance in matter effectiveness and efficiency use budget.

In report balance guarantee more which has been changed by the Health Center Cigombong has in accordance record all transaction based on PSAP No.13. In balance sheet there is a number of transactions that are not put inside report finance Public health center Cigombong, namely investment period short, investment period length and obligation period long. It means Report balance sheet Public health center Cigombong No in accordance with PASP No.13. Because according to Minister of Finance Regulation no. 79/PMK.05/200 8 must provide information about position finance BLUD covers Assets, Liabilities and Equity on a specific date.

PSAP No. 13 in Report operational there is income LO, load, surplus / deficit from activity operational non - operational activities, surplus / deficit before post outside normal and surplus/ deficit -LO. Whereas in report by the Health Center Cigombong only there is revenue, costs and surplus/ deficit. It means Report operational Public health center Cigombong No in accordance with PSAP No. 13. Because according to Minister of Finance Regulation no. 79/PMK.05/200 8 must presents an overview resources economics that adds equity and its uses managed by the Agency Services General Regions in one reporting period.

Report A rus Head of Puskesmas Cigombong has in accordance record all transaction based on PSAP No.13. Report changes in health center capital Cigombong has in accordance record all transaction based on PSAP No.13. L report Finances that have been recorded by the parties Public health center Cigombong has in accordance record all transaction based on PSAP No.13.

Based on the description above, presentation comparison report finance on Cigombong Health Center is not fully in accordance, for example the realized budget reports, balance sheets and Operational Reports that are not in accordance with PSAP No.13. However, the financial statements that have been recorded, then the reporting to the budget has changed, there are more, cash flow reports, reports on changes in capital and are in accordance with PSAP No.13. There are still many reports that don't after with PSAP No.13 because Cigombong Health Center Not yet implement PSAP No. 13 and are still guided by Pemendagri No. 79 of 2018 concerning Agency Service General Areas with reasons yet exists instructions or regulation from government area For Public health center Cigombong using PSAP No. 13.

## CONCLUSION AND MANAGERIAL IMPLICATION

Based on the description above, it can be concluded from the research and discussion of the presentation of financial statements based on PSAP No. 13 concerning Presentation Financial Statements Service Agency General Regions are Cigombong Health Center Financial Report consists of Realization Report Budget, Report Balance Changes Over budget, cash flow statements, balance sheets, operational reports, capital changes reports, and recorded financial reports. Presentation of financial reports at the health center Cigombong is not fully appropriate. Presentation of financial statements. Reports Realization The budget, balance sheet operational reports at the Cigombong Health Center do not apply because they are not fully guided on PSP No. 13 because it is still guided by Pemendagri No. 79 of 2018 concerning the Agency Service general area.

## LIMITATION AND FUTURE RESEARCH

Through this research, the advice given to the Cigombong Health Center especially in the presentation of financial reports, is to continue to be consistent in an effort to present good financial reports that can be trusted by referring to PSAP No.13. If there are improvements to the regulations for presenting financial reports regarding BLUDs, it is hoped that the Cigombong Health Center will immediately improve and update the method of presenting financial reports.

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