

ANALYSIS OF COMPLIANCE IN PREPARATION OF BLUD FINANCIAL REPORTS TOWARDS PERMENDAGRI NO. 79 OF 2018 CASE STUDY OF S. PARMAN PUBLIC HEALTH CENTER BANJARMASIN

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Abstract

This study aims to analyze the level of compliance with the preparation of financial statements at the S. Parman Banjarmasin Health Center based on Permendagri No. 79 of 2018. The object of the research is the financial statements for the fiscal year 2022, which consists of seven main components: LRA, SAL, Balance Sheet, Operational Statements, Cash Flows, Equity Changes, and CaLK. This study uses a descriptive qualitative approach with data collection techniques through interviews, documentation, and observation. The results of the study show that the S. Parman Health Center has prepared complete financial statements and according to the set format, using an accrual basis in accordance with SAP. All reports have been prepared in a timely manner and reflect compliance with budget allocations within the RBA. In addition, accounting policies are also implemented consistently. This reflects transparency and accountability in BLUD's financial governance. The SILPA value of IDR 98,981,526 in the SAL Report shows budget efficiency. Thus, it can be concluded that the S. Parman Health Center has fulfilled the provisions in Permendagri No. 79 of 2018, as well as showing professional and accountable public financial reporting practices.

Keywords: Compliance, Financial Statements, BLUD, Preparation, Permendagri No. 79 of 2018.

1. Introduction

Financial reports are important documents in an organization, both in the private and public sectors. It reflects a comprehensive picture of the financial position, operational results, and cash flow that occurs in a certain period. The main function of financial reports is as a tool for control, decision-making, and accountability to stakeholders, both internal and external (Mardiasmo, 2018). When this report is not prepared or managed according to standards, the potential for misdirected policies, budget waste, and even misuse of funds becomes higher. In the public service sector, including health services, the need for accountable and transparent financial reporting is increasing. This is in line with public expectations for quality service and professional governance.

As a first-level health service facility, the Community Health Center has a central role in ensuring equal and affordable access to basic health services. Based on Minister of Health Regulation No. 75 of (2014), the Community Health Center plays a role in organizing community and individual health efforts that are promotive and preventive in nature. The strategic position of the Community Health Center requires financial management that is not only efficient and effective, but must also meet the principles of transparency and public accountability. Moreover, the majority of funding used comes from the Regional Revenue and Expenditure Budget (APBD) and other public funding sources. The transformation of the status of the Community Health Center into a Regional

Public Service Agency (BLUD) is part of the reform of the regional financial system (Herawati et al., 2022; Radjak, 2022).

With BLUD status, Puskesmas obtain flexibility in financial management and services, so that they are not fully bound by pure APBD bureaucratic procedures. Permendagri No. 79 of 2018 stipulates that the flexibility of financial management in Regional Public Service Agencies (BLUD) must be balanced with the obligation to organize a stricter, more transparent, and accountable reporting and accountability system (Eljawati, 2018). Permendagri No. 79 of 2018 specifies in detail the mechanism of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD), which includes stages starting from the preparation of the Business Plan and Budget (RBA), budget implementation, administration, reporting, to financial supervision and accountability. In its implementation, each BLUD is required to prepare financial reports periodically every year, which contain seven main elements according to the provisions, namely: Budget Realization Report, SAL Change Report, Balance Sheet, Operational Report, Cash Flow Report, Equity Change Report, and Notes to the Financial Statements.

Accountability Theory is the main foundation that reflects the importance of public sector financial reporting (Wahyuni et al., 2024). This theory explains that public entities have a responsibility to explain and be accountable for the use of resources entrusted to them to the public, supervisory institutions, and the government (Wicaksono, 2015). Accurate and transparent financial reporting is a form of moral and legal accountability for the provision of public services. Likewise, Public Sector Accounting Theory justifies the need to prepare financial reports that meet the principles of relevance, reliability, and comparability.

The report is not only used to assess operational efficiency, but also to assess the extent to which public service objectives have been achieved. This theory places financial reports as an evaluation tool and a basis for formulating policies in order to improve the quality of public services (Mardiasmo, 2018). However, the implementation of BLUD financial reports does not always run smoothly. Ricardo et al. . (2023) in their research in Pekanbaru revealed that there are still many BLUD Health Centers that face obstacles in preparing financial reports, mainly due to limited HR competencies, low understanding of SAP-based accounting systems, and weak internal controls. A similar study was also conducted by Khusnah & Peristiowati (2023) in Gresik which found that discrepancies in reporting often occur at the stages of preparing RBA and budget reporting that do not fully follow the SAP-based accrual principle. In addition, the suboptimal internal control system also exacerbates the low quality of financial reporting

S. Parman Health Center, Banjarmasin is one of the health centers in South Kalimantan that has officially had BLUD status since 2021. With this status, S. Parman Health Center is required to prepare financial reports according to the standards of Permendagri No. 79 of 2018. However, there have not been many academic studies that specifically evaluate the extent to which financial reporting has been implemented in this health center. This condition raises important questions regarding whether the management of the S. Parman Health Center's financial reports is in accordance with applicable regulatory provisions. Have the components of the financial report been prepared completely, on time, and can be accounted for accountably. And do management and accounting staff understand the basic principles of BLUD financial management. Delays, inconsistencies, or incompleteness in the preparation of financial reports can have an impact on decreasing the level of public and stakeholder trust in health service institutions. On the other hand, proper financial reporting will strengthen the position of the Community Health Center

as a professional, credible, and accountable public service institution in managing public funds (Rahmattuwloh et al., 2024).

This research is relevant because it can provide a comprehensive picture of the BLUD financial reporting practices at the health center level, as well as being an evaluation material for the management of the Health Center and the Banjarmasin City Health Office. In addition, this research also contributes to the academic literature on public sector financial governance in the health sector. Thus, research on the implementation of BLUD financial reports at the S. Parman Banjarmasin Health Center is not only important administratively, but also strategically as a form of strengthening the regional health service accountability system. The results of the study are expected to be able to encourage an increase in the quality of financial reports, improve the monitoring system, and become the basis for better financial policies in the future.

2. Theoretical Background

2.1 Public Sector Accounting

Public sector accounting is a financial information system used by government organizations to record and present economic transactions in an accountable manner (Ningsih et al., 2023). Unlike the private sector which focuses on profit, public accounting emphasizes accountability for budget use (Mardiasmo, 2018). The goal is to support transparency, accountability, and decision-making in the management of public resources. This accounting is an important tool in encouraging efficiency and quality of service to the public. The public sector financial reporting system is regulated in PP No. 71 of 2010 concerning Government Accounting Standards (Mentu & Sondakh, 2016).

Government Accounting Standards (SAP) regulate the basis, structure, and types of financial reports that must be prepared by central and regional government entities. SAP adopts an accrual basis, namely recording is done when an economic event occurs. The aim is to provide a more comprehensive picture of the government's financial position. The application of public sector accounting includes central, regional governments, and public service entities such as BLUD. In the context of BLUD, accounting has a dual purpose: to support public accountability and operational efficiency. Therefore, BLUD is required to prepare financial reports in accordance with government accounting principles, but still pays attention to economic effectiveness like business entities. According to Halim & Kusufi (2014), public sector accounting also includes financial and non-financial performance assessments. Aspects such as program effectiveness and the impact of public services are important parts of the evaluation (Mubiroh, 2019). Public sector accounting plays an important role in realizing good governance.

2.2 Accountability Theory

Accountability is a form of responsibility for the success or failure of an organization's mission to achieve certain goals and objectives through accountability facilities that are carried out periodically (Herindraningrum & Yuhertiana, 2021). Accountability theory emphasizes the importance of transparency and accountability in the management of public funds, especially through the presentation of financial reports (Sabili et al., 2023). The practice of financial accountability reflects the moral and administrative obligations of public institutions to stakeholders. Transparency means that information is easily accessible and understood by the public. Accountability includes the obligation to report and explain the use of public funds. Accountability theory emphasizes that financial reports are a form of commitment to openness and honesty. Accurate, timely, and

standard reporting indicates efficient and responsible management of public funds (Syafdan & Arza, 2024). Good financial accountability strengthens public trust in public institutions. It also increases the legitimacy of institutions in carrying out their service functions. Thus, accountability theory is an important basis for public sector financial reporting.

2.3 Financial Statements BLUD

The financial report of the Regional Public Service Agency (BLUD) is an important instrument that reflects the accountability of public financial management in a transparent and accountable manner (Husin et al., 2024). The concept of financial reports applicable in BLUD refers to the accrual-based Government Accounting Standards (SAP) as stipulated in Government Regulation Number 71 of 2010, as well as technical provisions in Permendagri Number 79 of 2018 concerning BLUD. Accrual-based SAP allows recording of financial transactions to be carried out when economic events occur, not when cash is received or paid, thus providing a more complete picture of the financial position. Meanwhile, Permendagri 79 of 2018 specifically regulates financial management and reporting in BLUD, including the preparation of reports that combine public sector principles and business approaches.

Based on these provisions, there are seven components of financial reports that must be prepared by BLUD, namely: (1) Budget Realization Report (LRA), (2) Report on Changes in Excess Budget Balance (LP-SAL), (3) Balance Sheet, (4) Operational Report (LO), (5) Cash Flow Report (LAK), (6) Equity Change Report (LPE), and (7) Notes to the Financial Statements (CaLK). These seven components describe aspects of the budget, financial position, operational performance, cash flow, and other explanatory information that supports transparency and accountability (Yalabi, 2021). This reporting not only shows the efficiency and effectiveness of financial management, but also supports managerial decision-making and evaluation of public service performance by stakeholders.

2.4 Compliance with Financial Regulations

Compliance with financial regulations is an important aspect in public sector financial governance, including in the Regional Public Service Agency (BLUD) environment. Compliance reflects the extent to which an organization carries out administrative and accounting functions in accordance with applicable regulations. This includes compliance with standards, procedures, and integrity in managing public funds (Halim & Kusufi, 2014). In the context of BLUD, compliance is a benchmark for the accountability of public service institutions. Permendagri Number 79 of 2018 is the main legal basis for the management and reporting of BLUD finances. Permendagri Number 79 of 2018 is the legal basis for the management of BLUD finances, including budget planning (RBA), implementation, administration, reporting, supervision, and accountability.

Each BLUD is required to prepare an annual financial report consisting of seven main components: LRA, Changes in SAL, Balance Sheet, Operations, Cash Flow, Changes in Equity, and CaLK. The financial report is prepared based on accrual-based Government Accounting Standards (SAP) to ensure transparency and accountability in financial management. Further technical reporting provisions are regulated in Government Regulation Number 71 of 2010 concerning SAP which applies to central and regional government entities. Compliance indicators in the public sector can be measured through several aspects, including: (1) Compliance of financial documents with applicable

regulations, such as the accuracy of the report format and the use of accounting standards. (2) Timeliness of financial reporting, namely submission of reports according to the schedule set by the relevant authorities. (3) Completeness of report components, which include all mandatory reports according to regulations (LRA, SAL, Balance Sheet, Operations, Cash Flow, Changes in Equity, and CaLK). (4) Compliance with budget use, such as the use of funds according to their designation in the RBA. (5) Consistency in the application of accounting policies, both technically and administratively.

3. Methods

This study uses a descriptive qualitative approach that aims to gain an in-depth understanding of the implementation of BLUD financial reports at the S. Parman Banjarmasin Health Center based on Permendagri Number 79 of 2018. This approach was chosen because it allows researchers to describe in detail the phenomena studied through descriptive data in the form of interviews, observations, and documentation. The object of the study focused on the 2022 Health Center financial report, which consists of seven main components according to regulations, namely Budget Realization Report, Changes in Excess Budget Balance, Balance Sheet, Operational Report, Cash Flow Report, Equity Change Report, and Notes to the Financial Statements.

The data collected consisted of primary data obtained through semi-structured interviews with the health center's finances, and secondary data in the form of financial report documents, organizational structure, and institutional profiles. Data collection techniques were carried out through interviews, documentation, and direct observation in the field to strengthen the validity of the data through triangulation. All data obtained were then analyzed descriptively with the steps of grouping, presenting, and interpreting data based on compliance with the provisions contained in Permendagri No. 79 of 2018. The results of this analysis are expected to provide an overview of the extent to which the financial report of the S. Parman Health Center has been implemented according to the rules, as well as identifying obstacles and supporting factors in the reporting process.

4. Results and Discussion

4.1. Preparation and Presentation of Financial Reports of S. Parman Banjarmasin Health Center

This study was conducted at the S. Parman Banjarmasin Health Center with the aim of analyzing compliance with the preparation of financial reports based on Permendagri Number 79 of 2018 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies (BLUD). The data used in this study are secondary data in the form of financial reports for the 2022 budget year prepared by the Health Center. The financial reports studied include seven main components as regulated in Permendagri No. 79 of 2018 and PP No. 71 of 2010 concerning Government Accounting Standards (SAP). The seven components consist of:

4.1.1 Budget Realization Report (LRA)

The budget realization report prepared by the S. Parman Banjarmasin Health Center contains information related to LRA income and LRA expenditure. The 2022 LRA report is presented in the following graph:

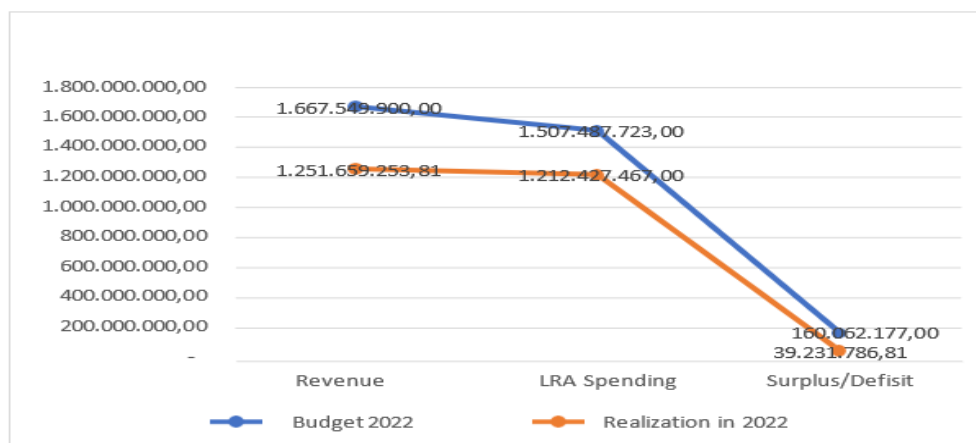


Figure 1. Report on the Realization and Budget of the S. Parman Community Health Center

Figure 1 shows that the realization value in 2022 did not exceed the value budgeted by the S. Parman Health Center, the surplus value from the realization obtained by the health center was IDR 39,231,786.81.

4.1.2 Report on Changes in Budget Balance Excess (SAL)

The report on changes in the excess budget balance prepared by the S. Parman Banjarmasin Health Center, the report on changes in the excess budget balance for 2022 is presented in Graph 2.

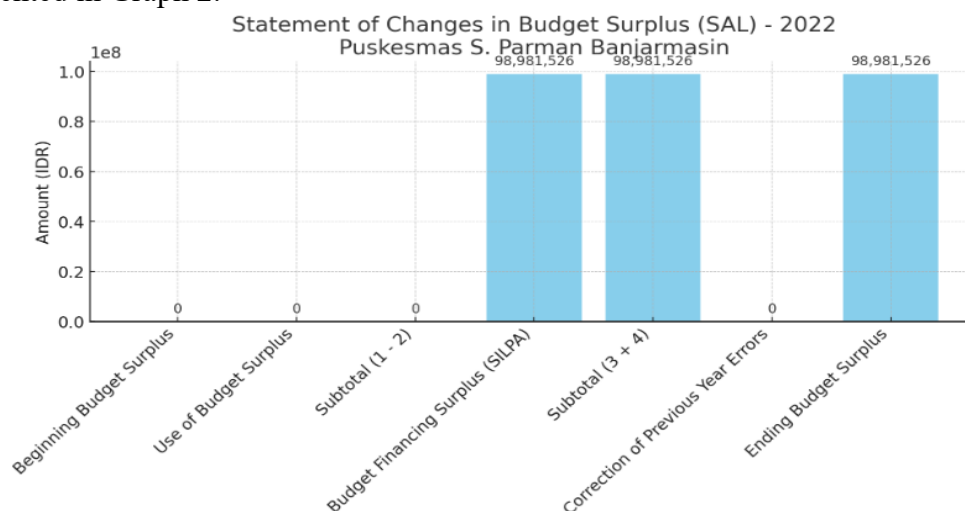


Figure 2. Statement of Changes in Budget Surplus (SAL) 2022

The figure above shows the details of the components in the 2022 Budget Surplus Balance (SAL) Change Report prepared by the S. Parman Banjarmasin Health Center. Based on Permendagri No. 79 of 2018 and PP No. 71 of 2010, this report reflects the movement of the remaining unused budget (budget surplus) during one reporting period. The important points shown in the graph are as follows:

- 1) Beginning Budget Surplus (Early Budget Balance) and Use of Budget Surplus (Use of SAL) were recorded at zero, indicating that there was no initial balance or use of the excess budget balance at the beginning of 2022.
- 2) Budget Financing Surplus (SILPA) is the only component of value, namely Rp. 98,981,526.00, which shows that there is a remaining budget from current year activities that has not been used.

- 3) Other components such as Correction of Previous Year Errors are also recorded at zero, indicating that there are no adjustments or corrections to accounting errors from the previous period.

Therefore, the value of the Ending Budget Surplus (SAL Akhir) is also the same, which is IDR 98,981,526.00, which reflects the total remaining funds that become the initial balance for the next budget year. Overall, this graph illustrates that the S. Parman Health Center in 2022 managed to record a budget surplus without using the initial balance or corrections to previous books. This shows relatively stable financial management, but still leaves room for further analysis regarding the optimization of the use of the available budget.

4.1.3 Balance Sheet Report

The balance sheet report prepared by the S. Parman Banjarmasin Health Center contains information related to assets, liabilities and equity. The 2022 balance sheet report is presented in Graph 3:

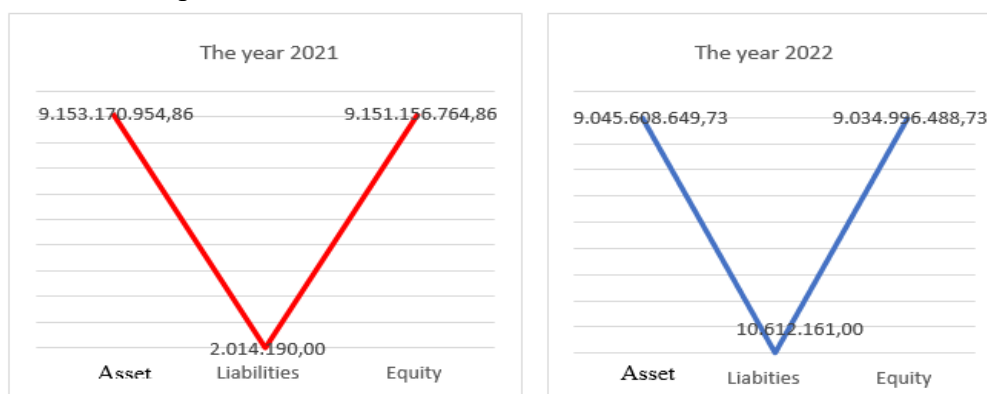


Figure 3. Balance Sheet Report

Figure 3 shows that the value of assets, liabilities and equity owned by Puskesmas S. Parman for 2022 decreased by Rp. 107,562,305. Meanwhile, the liabilities post increased by Rp. 10,612,161.

4.1.4 Statement of Operational Activities

The operational report prepared by the S. Parman Banjarmasin Health Center contains information related to income and expenses. The 2022 operational report is presented in Graph 4.

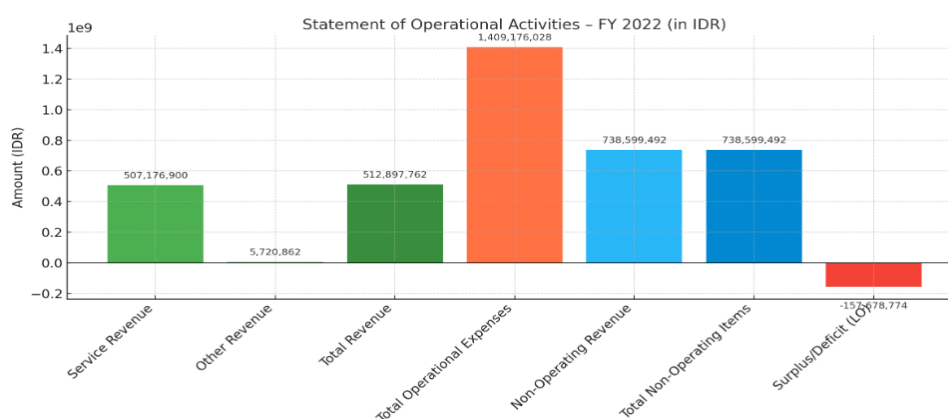


Figure 4. Statement of Operational Activities for FY 2022

Chart 4, depicts the financial operational activities of the S. Parman Banjarmasin Health Center in 2022. It can be seen that the main income comes from services amounting to IDR 507 million, while the total operational expenses reach IDR 1.4 billion, far exceeding income. Although there is non-operational income of IDR 738 million, overall, the Health Center experienced an operational deficit of IDR 157 million. This shows an imbalance between income and expenses, although non-operational assistance is significant enough to cover some of the shortfall.

4.1.5 Cash Flow Statement

The cash flow report prepared by the S. Parman Banjarmasin Health Center contains information related to cash inflows and cash outflows. The cash flow report for 2022 is presented in Figure 5.

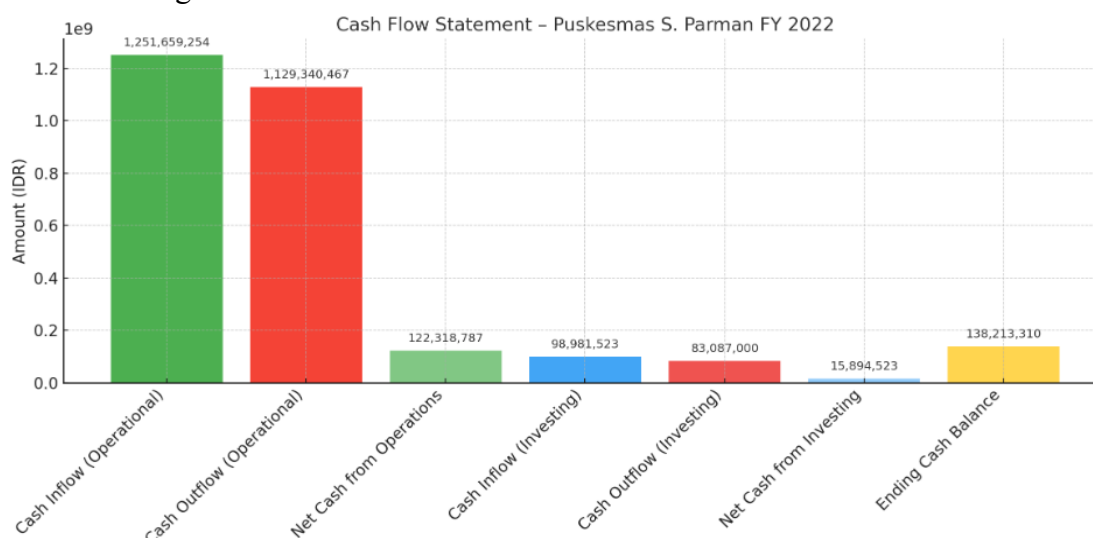


Figure 5. Cash Flow Statement

The graph above illustrates the cash flow of S. Parman Health Center in 2022 based on two main activities: operational and investment. From the operational side, cash inflow comes entirely from the APBD funds of IDR1,251,659,253.81, while cash outflow for employee and goods/services expenditures reaches IDR1,129,340,467.00, resulting in a net operational cash flow of IDR122,318,786.81. In investment activities, there is regional financing receipt of IDR98,981,523, while expenditure for equipment and machinery expenditures is IDR83,087,000.00, resulting in a net investment cash flow of IDR15,894,523.00. Combined, the total increase in BLUD cash reached IDR138,213,309.81, which was also recorded as the final balance of cash and cash equivalents in 2022. Graph 5 shows that the S. Parman Health Center was able to manage cash flow positively, especially through spending efficiency and full support from the APBD funds, even though there has been no receipt from other services or businesses.

4.1.6 Statement of Changes in Equity

The equity report prepared by the S. Parman Banjarmasin Health Center, the 2022 equity change report is presented in figure 6.

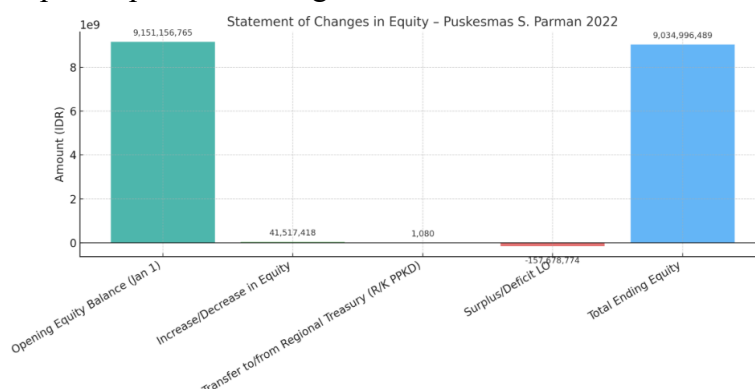


Figure 6. Statement of Changes in Equity

Based on figure 6, and the data displayed, it can be concluded that the equity position of the S. Parman Health Center decreased during 2022. The initial equity balance was recorded at IDR9,151,156,764.86, then increased by IDR41,517,417.91 and a small contribution from the PPKD R/K of IDR1,080.00. However, this was not able to offset the deficit from the Operational Report (LO) of IDR157,678,774.04, causing total equity to decrease to IDR9,034,996,488.73. This decrease shows that high operational costs have a direct impact on the net worth of the health center. Although overall equity is still high, these results provide an important signal for an evaluation of cost efficiency and revenue optimization, especially from service and non-operational sources.

4.1.7 Notes to the Financial Report (CaLK).

Notes to the Financial Report (CaLK) of the S. Parman Banjarmasin Health Center for the 2022 Fiscal Year were prepared based on Permendagri No. 79 of 2018 and the accrual-based Government Accounting Standards (SAP) as stipulated in PP No. 71 of 2010. This report includes general information, the basis for preparation, and the accounting policies used, such as recognition of revenue, expenses, and depreciation of fixed assets. In general, the financial report of the Health Center has fulfilled seven main components, namely the Budget Realization Report, Changes in the Excess Budget Balance, Balance Sheet, Operations, Cash Flow, Changes in Equity, and the CaLK itself. The preparation of the report was carried out through coordination with the Health Office and BKAD of Banjarmasin City, and used an accrual basis to improve transparency, accountability, and the quality of regional financial management.

4.2 Implementation of BLUD Financial Reporting Permendagri No. 79 of 2018

Financial reporting prepared by the Regional Public Service Agency (BLUD) must meet the principles of accountability, transparency, and compliance with applicable regulations. In the context of the S. Parman Banjarmasin Health Center as a BLUD, financial reporting is not only an administrative tool, but also reflects the quality of governance and commitment to responsible public service. To assess the level of compliance in preparing financial reports, this study uses five main indicators that refer to the provisions in Permendagri No. 79 of (2018) and PP No. 71 of (2010) concerning Government Accounting Standards. The five indicators include: (1) conformity of financial documents with regulations, (2) timeliness of report submission, (3)

completeness of financial report components, (4) compliance with budget use, and (5) consistency in the application of accounting policies. Analysis of each indicator was carried out by reviewing the 2022 fiscal year financial report documents and through interviews with related parties.

The results of the assessment of these indicators are described in the following section as a basis for evaluating the extent to which the S. Parman Health Center has met the BLUD financial reporting standards as a whole.

1) Compliance of Financial Documents with Applicable Regulations

The preparation of the financial report of the S. Parman Banjarmasin Health Center for the 2022 budget year has referred to Permendagri No. 79 of 2018 and PP No. 71 of 2010 concerning Government Accounting Standards (SAP). The format and structure of the report are in accordance with the provisions of applicable regulations, with the use of an accrual basis in presenting figures and narratives. In addition, the classification of accounts and the format of presenting reports such as LRA, Balance Sheet, and Operational Reports have reflected the principles of SAP. This shows that the financial report is prepared with the established technical regulations.

2) Timeliness of Financial Reporting

Based on the results of documentation and interviews, the 2022 financial report was prepared and submitted within a time frame in accordance with the schedule set by the regional financial management authority, namely the Health Office and BPKAD of Banjarmasin City. This reflects compliance with the reporting schedule.

3) Completeness of Financial Report Components

S. Parman Health Center has prepared all seven required financial report components, namely: Budget Realization Report (LRA), Budget Balance Change Report (SAL), Balance Sheet, Operational Report, Cash Flow Report, Equity Change Report, and Notes to Financial Statements (CaLK). Thus, the completeness aspect of the report can be stated to be fulfilled in its entirety.

4) Compliance with Budget Use

Budget realization during 2022 shows that the use of funds is carried out in accordance with the allocation stated in the Business Plan and Budget (RBA). There was no indication of irregularities in the use of funds, and transaction recording was carried out based on valid evidence and in accordance with operational procedures. The SILPA recorded in the SAL Change Report of Rp98,981,526.00 shows that there is efficiency in the use of the budget. Therefore, the S. Parman Health Center has shown a good level of compliance with the budget use plan.

5) Consistency of Application of Accounting Policies

The accounting policies used in the preparation of the financial statements have been applied consistently, both technically and administratively. Accrual-based accounting principles are used in all reports, and this is supported by the description in CaLK which explains the basis for recognizing, measuring, and presenting financial transactions. This consistency is important to maintain the comparability of reports between periods and to facilitate the audit and evaluation process by external parties.

Based on the five indicators reviewed, it can be concluded that the S. Parman Banjarmasin Health Center has fulfilled all aspects of compliance in preparing financial reports according to Permendagri No. 79 of 2018. The reports are prepared completely, on time, according to format, and supported by the implementation of consistent accounting policies. The following will present the conformity of BLUD at the S. Parman Ba

Table 1. Compliance of BLUD Financial Reporting and Accountability at S. Parman Banjarmasin Health Center with Permendagri No. 79 of 2018

S. Parman Community Health Center, Banjarmasin	Permendagri No. 79 of 2018	Appropriate / Not Appropriate
Based on the data presented by the S. Parman Health Center, the preparation of financial reports obtained by the author consists of: Budget Realization Report (LRA), Budget Surplus Balance Change Report (SAL), Balance Sheet Report, Operational Report, Cash Flow Report, and Equity Change Report.	Referring to Permendagri No. 79 of 2018, the financial reports in question consist of: Budget Realization Report (LRA), Budget Surplus Balance Change Report (SAL), Balance Sheet Report, Operational Report, Cash Flow Report, Equity Change Report, Notes to Financial Statements Report.	Appropriate
The seven required components of the BLUD financial report are in accordance with the BLUD Financial Report, because before the implementation there was coordination with the Banjarmasin City Health Service as the BLUD Technical Supervisory Service, and the Banjarmasin City BKAD as the reporting entity related to the Presentation of the BLUD Initial Financial Report.	Regulation of the Minister of Home Affairs No. 79 of 2018 contained in Article 44 paragraph 1 states: The financial report as referred to in Article 36 letter e is prepared by the head of the Technical Implementation Unit of the Regional Service/Agency that will implement BLUD in accordance with the accounting system applied to the regional government and the Head of the BLUD UPT coordinates with the Health Service as the BLUD Technical Supervisory Service and as the reporting entity related to the Presentation of the BLUD Initial Financial Report, in order to facilitate the preparation of the initial balance of the financial report, especially fixed assets.	Appropriate
The basic accounting standards applied in the preparation of the financial statements of the S. Parman Health Center UPT in 2022 are: The accounting basis used in financial reporting is the accrual basis.	Based on Home Affairs Ministerial Regulation No. 79 of 2018, BLUD is required to prepare Financial Reports prepared by entities that implement accrual-based SAP.	Appropriate
The accounting policy as referred to in paragraph (1) is used as the basis for	Regulation of the Minister of Home Affairs No. 79 of 2018 The financial report of the Regional	

S. Parman Community Health Center, Banjarmasin	Permendagri No. 79 of 2018	Appropriate / Not Appropriate
recognizing, measuring, presenting and disclosing assets, liabilities, equity, income and expenses as determined by the Mayor.	Public Service Agency (BLUD) is prepared based on government accounting standards. In the event that government accounting standards do not regulate the type of business of the Regional Public Service Agency (BLUD), the Regional Public Service Agency (BLUD) develops and implements accounting policies. develop and implement accounting policies regulated by the Regional Head Regulation.	Appropriate

Table 1 shows that the reporting and financial accountability of BLUD at S. Parman Banjarmasin Health Center is in accordance with the provisions of Permendagri No. 79 of 2018. The Health Center has prepared financial reports that include all required components, namely: Budget Realization Report (LRA), Report on Changes in Excess Budget Balance (SAL), Balance Sheet, Operational Report, Cash Flow Report, Equity Change Report, and Notes to Financial Statements (CaLK). The process of preparing the report is carried out through coordination with the Banjarmasin City Health Office and the Banjarmasin City BKAD, in accordance with Article 44 paragraph 1 of Permendagri, which states the importance of involving the technical supervisory service and reporting entity in preparing the initial financial report, especially for determining the initial balance and recording fixed assets.

In addition to completeness of documents, S. Parman Health Center has also implemented an accrual basis in preparing its financial reports, in accordance with government accounting standards (SAP) as mandated in the regulation. The implementation of accounting policies has also followed the guidelines of the local government, and if there are activities that are not yet regulated in SAP, BLUD is given the authority to develop its own accounting policies through the Regional Head Regulation. Thus, overall, the financial reporting and accountability system at S. Parman Health Center has complied with the provisions of the regulation, reflecting a good level of compliance with the principles of transparency and accountability in BLUD financial management. This compliance reflects the extent to which S. Parman Health Center carries out administrative and accounting functions in accordance with applicable regulations. This includes compliance with standards, procedures, and integrity in the management of public funds (Halim & Kusufi, 2014).

5. Conclusion

This study aims to analyze the extent to which the S. Parman Health Center, Banjarmasin as a BLUD has complied with the provisions of Permendagri No. 79 of 2018 and PP No. 71 of 2010 concerning the preparation of financial reports. Based on the financial report data for the 2022 fiscal year and the results of interviews and documentation, it is known that the S. Parman Health Center has prepared the seven required financial report components, namely: LRA, SAL, Balance Sheet, Operational Report, Cash Flow, Changes in Equity, and CaLK. These reports have been prepared

using an accrual basis according to SAP and are classified appropriately, indicating compliance with technical regulations and public sector accounting principles. Of the five compliance indicators analyzed, including document conformity, timeliness of reporting, completeness of reports, compliance with budget use, and consistency of accounting policies, all aspects were declared to have been met properly. The report preparation process was also carried out through coordination with the Health Office and BKAD of Banjarmasin City, supporting the completeness and accuracy of the information. The SILPA value of Rp98,981,526.00 in the SAL Report shows budget efficiency, while the timely preparation of reports reflects administrative discipline. Thus, it can be concluded that the S. Parman Banjarmasin Health Center has fully complied with the provisions in Permendagri No. 79 of 2018, both in terms of reporting structure and technical accounting practices used, and has demonstrated transparent, accountable financial governance practices that comply with applicable standards in the public sector.

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