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ACCRUAL-BASED ACCOUNTING IN PUBLIC HEALTH CENTER BLUD: ENHANCING FINANCIAL TRANSPARENCY AND ACCOUNTABILITY

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ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi signifikansi dan tantangan implementasi PSAP 13 akrual pada BLUD Puskesmas. Menggunakan pendekatan kualitatif dengan metode fenomenologi, data dikumpulkan melalui wawancara mendalam, observasi langsung, dan studi dokumentasi. Untuk memastikan keabsahan data, dilakukan triangulasi sumber, teknik, dan waktu. Hasil penelitian menunjukkan bahwa transisi dari Fasilitas Kesehatan Tingkat Pertama (FKTP) menjadi BLUD berdampak signifikan terhadap praktik akuntansi. Penerapan akuntansi akrual PSAP 13 memberikan beban yang cukup besar bagi tenaga kesehatan, yang mengharuskan mereka menyiapkan tujuh laporan keuangan. Namun, hanya dua dari laporan tersebut yang secara aktif digunakan untuk pengambilan keputusan, sementara lima laporan lainnya hanya berfungsi sebagai formalitas. Sering terjadi kesalahan dalam pencatatan akun-akun tertentu karena keterbatasan aplikasi SIMDA dan kurangnya pemahaman tentang konsep akrual di antara sumber daya manusia. Situasi ini menimbulkan stres, kecemasan, dan frustrasi, yang diperparah dengan tenggat waktu yang ketat dan tekanan audit. Banyak Puskesmas kesulitan dalam implementasi, menyoroti ketidaksiapan dan rasa kepatuhan yang dipaksakan. Studi ini menekankan perlunya pelatihan yang ditargetkan dan peningkatan sistem untuk mendukung akuntansi berbasis akrual yang efektif di BLUD.

Kata kunci: basis akrual, BLUD public health center, simda keuangan, laporan keuangan

ABSTRACT

This study explores the significance and challenges of implementing PSAP 13 accrual in Public Health Center BLUDs. Using a qualitative approach with a phenomenological method, data were collected through in-depth interviews, direct observations, and documentation studies. Triangulation was conducted across sources, techniques, and time to ensure data validity. Therefore, this study found that transitioning from a First Level Health Facility (FKTP) to a BLUD has significantly impacted accounting practices. The adoption of PSAP 13 accrual accounting places a substantial burden on health workers, requiring them to prepare seven financial reports. However, only two of the reports are actively used for decision-making, while the other five serve as mere formalities. Frequent errors occur in recording specific accounts due to limitations in the SIMDA application and a lack of understanding of accrual concepts among human resources. This situation creates stress, anxiety, and frustration, heightened by strict deadlines and audit pressures. Many Public Health Centers struggle with implementation, highlighting unpreparedness and a sense of forced compliance. Furthemore, this study recommends the need for targeted training and system enhancements to support practical accrual-based accounting in BLUDs.

Key words: accrual basis, public health center BLUD, simda application, financial reports

INTRODUCTION

The enactment of Law No. 32 of 2004 has been the gateway to the transfer of government authority by the central government to autonomous regions to manage their resources in the era of democracy. The spirit of decentralization in Indonesia is closely related to the concept of new public management (NPM). The approach that was adopted from private sector management techniques is expected to bring fresh air to the public sector. Performance appraisal also adopts the work-based doctrine of private sector practice (Kamayanti, 2011). Law Number 1 Year 2004, in articles 68 and 69, regulates the main tasks of productive, effective, and efficient public service and financial management.

This primary task forces the government to form a Public Service Agency (BLU) for public services at the BLUD regional level, which is still very lagging compared to the private sector. BLU is authorized to manage its finances from planning and budgeting to accountability for making financial reports, which are regulated in Government Regulation (PP) Number 23 of 2005 as amended by PP Number 74 of 2012 concerning Financial Management of Public Service Agencies. One of the BLUs in the regions is the Public Health Center, which is engaged in health services regulated in Permendagri 79/2018 article 31. As a recipient of funds from the APBN, APBD, and independent revenue, BLUD Health Center must prepare financial reports as a responsibility for health services to the community.

NPM has reformed BLU's financial management as a new provider of financial statement information. Previously, BLU had a dual position as a reporting entity with the type of report according to SAK and as an accounting entity as a consolidated report according to accrual SAP. Referring to Government Accounting Standards (SAP) contained in Government Regulation No. 71 of 2010, BLU must be implemented no later than 2015. The presence of PSAP No.13 provides a simplification of BLU financial statements according to government accounting standards and the Public Health Center's BLUD. It is required to make seven components of accrual-based financial statements and be audited annually. However, the reality in applying PSAP No.13 at BLUD Health Center regarding the obligation to prepare accrual-based financial statements is far from compliant.

The application of the accruals concept at the local government level is still being debated regarding its benefits (Tresnawati & Setiawan, 2013). The criticism about the accrual report information is not an urgent need. It tends to be challenging to implement in local governments. The report presentation has not fully complied with SAP regulations (Wibowo & Varikha, 2018). Understanding human resources in accrual-based financial statements is minimal (Widyastuti & Wulandari, 2024). Meanwhile, the assumption of the successful implementation of accrual-based accounting depends on qualified human resources, commitment, supporting tools, and support for the implementation of accrual-based accounting (Faizah et al., 2021; Mamonto et al., 2021), supporting devices (Sakti et al., 2024), regulation, coordination, communication, and application development (Puspitasari et al., 2016). In contrast, organizational commitment does not affect the achievement of SAP implementation on an accrual basis (Harymawan et al., 2022; Jantong et al., 2019).

The application of the accrual basis in local government is still not optimally utilized by users of financial statements, particularly at the BLUD health center level. Various challenges persist, including limitations imposed by Perbup on service rates, which continue to follow outdated structures. As a result, health centers face difficulties in planning performance-based budgets (Sabardiman et al., 2020). The size of area is limited by sub-districts, human resources, intensive health services, and the complexity of preparing BLUD reports (7 report components). Consciously, Public Health Centers are not ready to be fully BLUD because health centers must independently manage accrual-based finances (Widaningtyas, 2018). The application of accrual-based accounting has not been implemented per the regulation's requirements and has not been

taken seriously by health centers (Andriastuti, 2019). The actors direcly involving with financial management tend to reject the concept of accrual accounting-based BLUD (Firdausi & Pujiningsih, 2018). The readiness of Public Health Center BLUD to implement PSAP No.13 to make 7 components of financial statements have been half-hearted (Ayuningtyas & Pujiningsih, 2019). Thus, the urgency of accrual-based financial statements tends to be ignored by users of financial statements (Tresnawati & Setiawan, 2013). However, Wijiyono et al., (2023) explained that the health center in Bajulmati Banyuwangi had implemented accrual-based PSAP No.13 in full, even though it was still new.

Therefore, the usefulness of the accrual-based accounting concept is still questionable. Is the application effectively practical or just a formality? As the historical phenomenon of cash basis, the accrual concept has been forced in the public sector, especially in BLUD Health Center. Therefore, the researchers use empirical evidence on the practices of BLUD Health Center in applying the accrual basis accounting concept of PSAP No.13. The selection of the object was derived from many problems in applying accrual basis accounting. There were previous initial observations in responding to the presence of accrual basis accounting PSAP No.13 in Public Health Center BLUD. It is interesting to examine more deeply to obtain a comprehensive understanding, not just the application of accrual SAP with an interest (the party with benefits).

LITERATURE REVIEW

Introduction to Accrual-Based Accounting in the Public Sector

Accrual-based accounting is a financial method that records revenues and expenses when earned or incurred, rather than when cash is received or paid. The approach offers a more accurate and comprehensive representation of a public health center's financial position, ensuring better transparency and decision-making.

This method improves the accuracy of financial reporting and plays a crucial role in enhancing decision-making and optimizing resource allocation within public health centers. By implementing accrual-based accounting, the institutions will better prioritize operational activities through comprehensive cost assessments, enhancing service delivery and strengthening accountability to stakeholders (Ullah et al., 2024)

Furthermore, numerous studies highlight that such reforms align with international standards set by organizations like the International Federation of Accountants, emphasizing transparency as a cornerstone of effective public sector financial management (Muhammad Adil et al., 2022). This transition to modernized accounting practices is essential for building public trust and ensuring the efficient use of public funds, improving the quality and effectiveness of healthcare services delivered to the community.

Accrual-Based Accounting in Public Health Centers (PHCs).

Adopting accrual-based accounting in Regional Public Service Agencies (BLUD) brings significant challenges and valuable benefits. Its major challenge is the need for comprehensive training and capacity building for staff to transition from traditional cash-based accounting to accrual accounting, which demands substantial resources and time (Abolhallaje et al., 2014; Bonollo, 2022; Scott et al., 2003).

Moreover, integrating new accounting software and procedures may cause resistance from employees accustomed to established practices. However, the transition offers significant benefits, as accrual-based accounting improves financial transparency and accountability. It provides a more accurate depiction of financial health, facilitating better decision-making and more efficient resource allocation Alshowaiman, 2025). By adopting accrual-based accounting, BLUD can enhance service delivery, strengthen stakeholder trust, and improve healthcare services' effectiveness.

The financial management of Community Health Centers and BLUD (Regional Public Service Agencies) is governed by a regulatory framework designed to enhance accountability

and transparency in public sector financial practices. This framework follows Government Regulation No. 23/2005 on the Financial Management of Public Service Agencies. It grants BLUD financial autonomy, enabling them to manage their revenues and expenditures more effectively.

Furthermore, directives from the Ministry of Health and local government regulations provide detailed guidelines on financial management practices. The Public Health Center need to ensure adherence to accrual-based accounting principles. This framework mandates proper budgeting, reporting, and auditing processes while highlighting the need for ongoing staff training and capacity building to ensure compliance. The regulations aim to optimize resource allocation, improve service delivery, and strengthen public trust in the financial management of healthcare services.

Financial Transparency and Accountability in Public Sector Accounting

The theoretical foundations of public sector accounting, particularly accrual-based accounting, can be analyzed through the lens of Agency Theory. It suggests a principal-agent relationship in which the principal (e.g., government or stakeholders) delegates authority to an agent (e.g., public health administrators) to manage resources and make decisions on their behalf. This delegation inherently creates the potential for conflicts of interest, highlighting the need for robust transparency and accountability mechanisms to ensure that agents act in the principal's best interests (Sari & Muslim, 2023).

Accrual accounting is essential for enhancing financial transparency in public sector organizations, particularly in healthcare. By recording revenues and expenses when they are incurred rather than when cash is exchanged, this approach offers a more comprehensive and accurate representation of an organization’s financial position, enabling better financial management and decision-making (Faizah et al., 2021). This approach enhances decision-making and resource allocation by providing stakeholders with timely, accurate financial information reflecting the organization's economic activities and financial health (Columbano et al., 2023). Moreover, adopting accrual accounting aligns with international standards and promotes public financial management transparency. The fosters public trust and ensures the efficient utilization of public funds (Sakti et al., 2024). Integrating accrual accounting practices strengthens accountability, while improving public healthcare services is overall efficient and effective.

RESEARCH METHODS

The methodology in this research is phenomenology (Kamayanti, 2016). It is based on the idea that the problem of the world should not be separated from an understanding of the whole or holistic world system. Phenomenological research centers on the individual (I) and how to understand a particular context because the environment is not "as important" as the existence of "I" (Kamayanti, 2016). Research focusing on an individual's consciousness can describe the relationship between process in consciousness and the object of attention to the process itself. In this research, the focal point is how the "I" of Public Health Center BLUD accounting activists (who are concerned with implementation in the practice of preparing accrual-based financial statements). By using phenomenology, the researchers tend to interpret every angle related to accrual-based accounting practices at BLUD Health Center from the perspective of the informant's "I". So, more in-depth information can be extracted about the concept of accrual-based accounting.

In-depth interpretation of the application of PSAP No.13 at BLUD Health Center in this study refers to how valuable and practical the accrual-based accounting concept is conducted. The manifestation of the local government's efforts to transform the health center as a work unit (FKTP) into a BLUD. Its endeavor has pros and cons for leaders and actors who struggle to carry out the BLUD mandate. Making 7 report components as PSAP No.13 has the ups and

downs of health center actors. They considered important. Testing was on how urgent accrual-based accounting in BLUD Health Center. This phenomenological method assumes that noema (what is seen and read) and neosis (what is realized through experience) are manifested in concepts in everyday life. Thus, the awareness gained in this study is assumed from the understanding of the practice of accrual-based accounting. This research interviewed three informants who directly involved in the system. They were Hery Setyana (Head of Health Center), Lailatul Iza (Accounting), and the Finance Section of the Health Office. The three informants are important in determining the direction of the BLUD Health Center's financial management policy.

This study also employs the intensity sampling method to select informants. It aims to examine the success and challenges of implementing PSAP 13 accrual accounting at BLUD Puskesmas. Therefore, the researcher selected three informants, namely key informants, primary informants, and supporting informants (Patton, 1990; Patton, 2002). The primary informants in this study is Hery Setyana (Head of Health Center), as the Head of the Health Center. As the Budget User Authority (KPA), he knows the history of the beginning of the Health Center from being a satker to becoming a BLUD. More information will be obtained because he knows the twists and turns during BLUD. The second informant is Lailatul Iza, the officer of Accounting Health Center who deals directly with the 7 components of the report based on PSAP No.13. She experienced the ups and downs in using accrual-based reports that has been created with her team every year. The informan and her team provide essential information regarding the usefulness of the 7 components of the report. The third informant is Fajar, the finance director of the health department office. He uses financial reports and assists the health center in running the BLUD organization. The data of the three informants are presented in Table 1. The seven components made by the Public Health Center will later be consolidated with the DHO's financial statements so that any information related to the Public Health Center must be known to the DHO. Information about the application of accrual-based accounting at the health center requires additional information from the DHO and tests the consistency in the application of PSAP No.13

Table 1
List of Informants

Name	Description	Gender
Hery Setyana	Head of Health Center	Male
Lailatul Iza	Accounting	Female
Fajar	Finance of the health department	Male

Source: Data processed by researchers

This study investigates the financial management of BLUD Health Center. Its informant is the data acquisition source, which is then analyzed using a phenomenological approach. In the early stages of utilizing Husserl's phenomenology, this research analysis includes noema, noesis, epoche (bracketing), intentional analysis, and eidetic reduction to reveal the phenomenon of the experience of actors (Kamayanti, 2016). At this stage, the researcher conducted an intentional analysis to understand the deeper meaning of individual experiences in implementing accrual accounting at BLUD Puskesmas. This step begins with identifying the noema by summarizing the participants' collective understanding of the implementation of accrual accounting at BLUD Puskesmas and how it affects organizational performance and financial accountability. Then, it examines how the noesis focuses on individual awareness in interpreting changes in the accounting system

by examining the benefits and challenges of recording income, expenses, and assets on an accrual basis (Kamayanti, 2020).

The researchers bracketed and provided parentheses, or epochs, on what was experienced by health center leaders, financial staff, and management in implementing accrual accounting. These are without mixing in external perspectives such as government regulations that the respondents had not internalized. It did not assume automatic accrual accounting more effective than cash accounting as the respondents' experiences. Furthermore, eidetic reduction reveals the results of all phenomena seen in the field to obtain the essence or idea that underlies the whole pure consciousness in the form of the urgency of the seven components of the health center report. Based on the results of the phenomenological analysis above, the "fence" provides a deeper understanding. Phenomenological interpretation of informants is dissected with the theory or concept of how actors should respond to PSAP No.13 in BLUD Health Center as accountability reporting and the benefits of financial information for report users.

To gain trust validity, the researchers use triangulation techniques. It is defined as verifying data from various sources in various ways and at different times (Sugiyono, 2015). The researchers used triangulation techniques as it is an easier way for researchers to eliminate differences in events in the field. The research uses triangulation of sources, techniques, and time to obtain valid data. Results or data can be declared valid in qualitative research; there is no difference between what the researcher reports and what happens to the studied object (Clark, 1994).

Source triangulation in this study was achieved by understanding the technical aspects of implementing accrual accounting, such as recording income, expenses, and assets from BLUD's financial staff. This study explored the impact of accounting changes on the operation of health services for healthcare workers and policies and strategies for adapting the accrual accounting system for health center management. The informants identify common patterns of experiences and challenges across sources and explores factors that lead to differences in perspectives, such as accounting understanding or internal policies.

The triangulation technique was conducted through in-depth interviews with financial, management, and health officials at BLUD Puskesmas. It refers to their direct experiences implementing the accumulation system. Observation of the accumulation system is applied to transaction recording, financial reporting, and operational decision-making. Financial reports, BLUD policies, and regulatory documents are analyzed to determine whether implementing provisions comply with applicable standards. Comparing the different techniques then allows for a check of the adequacy of interviews, observations, and documents.

Time triangulation also generally impacts data credibility by comparing interview results, observations, and documents to identify changes in perceptions and practices in implementing accrual accounting. Checking whether any barriers persist even after a specific time become targets for policy improvement. Analyzing patterns of change record effectiveness after training or regulatory changes to see the impact of how accrual accounting is implemented.

The last stage summarizes the findings during the field search process. This research extracts meanings from informants about accrual-based financial management as regulated in PSAP No.13. The model from the reality is expected as one of the references for office holders in implementing a strategic policy (Creswell, 2009).

DISCUSSION AND ANALYSIS

Accrual Accounting in the BLUD Health Center Organization "Accrual for Whom?"

The health center was part of the work unit of the Health Office prior transformed into a *Badan Layanan Umum Daerah* (BLUD). The consequences of this status change provide policy strength for Health Centers to manage BLUD's finances and goods flexibly within certain limits. The application of

budget changes is for more urgent interests. Its authority can develop a vision and mission for further progress of Health Centers. The Health Center agency, as a reporting entity, continues to follow the policies issued by the Health Office or BPKAD, in its accounting records.

The changes to BLUD significantly affect financial management, especially changes in accounting. Changes in the accounting field have a significant effect on the health center. Changes from a simple recording system (cash basic) to an accrual-based accounting system implemented in an accounting application system. The SIMDA Center uses the health application to prepare BLUD financial reports and is guided by the Health Office. It is in line with previous researches that the Health Center uses applications from the local government in preparing BLUD financial reports (Andriastuti, 2019; Sakti, et al., 2024).

The preparation of accrual-based BLUD Health Center financial statements is regulated in PSAP 13 Accrual based on PP No. 71 of 2010 with the standard measure of value for money as a concept in performance measurement as public information. The fundamental question is "for whom was the accrual concept created?" if referring to the BPK report that leaves many problems with PP 24 Year 2005 (Tresnawati & Setiawan, 2013). The concept of accrual report information is not essential and has a tendency to be challenging to implement. It is difficult to apply because its concept is greatly adopted from international accounting and not based on domestic needs. So, the users and report officers are often confused with many foreign references.

At the local government level, it is not one hundred percent able to carry out the accrual concept. Yet, Public Health Center BLUD is required to prepare 7 components of financial statements consisting of Budget Realization Reports (LRA), Reports on Changes in Budget Balances, SAL Change Reports, Balance Sheets, Operational Reports (LO), Cash Flow Statements (LAK), Reports on Changes in Equity (LPE), and Notes to Financial Statements (CaLK). The concept of self-management of finances, programs, procurement, and others makes some health centers unwilling to change their status as a work unit (satker) to BLUD because they have to find and spend their income themselves. This has generated pros and cons in determining health centers, such as BLUD, either in stages or full BLUD. The status change to BLUD is in the spotlight because supporters of change are pro-BLUD status for the head of the health center. They want to move forward to change for the better by managing its funds flexibly without interference from other parties. Similarly, the public health officers agreed with the health center to become a BLUD, not to give the full budget to the health center. As stated by the finance section of the public health Office below:

> "If the Health Center becomes BLUD, it can manage its finances and be independent. Public Health Office no longer needs to support 100% funding if the Health Center is independent; only assistance is needed."

This understanding implies that the public health office is pleased if health centers can stand independently and do not need more funding injections. Unless there is program assistance from the central or regional governments. The Head of Health Center also welcomed the encouragement to be independent, as he said,

> "If I agree with the change of the health center to BLUD to be financially and organizationally independent. But the area is limited by sub-district, human resources, intensive health services, and the complexity of preparing BLUD reports (7 report components). They make us overwhelmed because it is urgent and mandated by regulations from higher institutions. Inevitably, we have to carry out the mandate assigned to us."

The phrase he conveyed took a long breath, meaning he agreed and disagreed. He agreed to become a BLUD because he could manage the

Public Health Center independently. However, he disagreed because health service revenues could not cover operational activities at the health center. The range of health center services, which is limited to a sub-district area, has a significant effect on the income of the health center. If there is no assistance from the public health office, such as dropping drugs, assets, and others, then the Health Center will close in the not-too-distant future because there is no income for operational costs. Thus, most employees refuse to change the Health Center into BLUD (Ayuningtyas & Pujiningsih, 2019).

The pressure is exerted by the government make 7 components of financial statements with accrual elements. The Public Health Center must complete the seven reports quickly, precisely, and correctlyfa to face the audit process by external auditors (Public Accounting Firm). While Health Center employees can prepare financial reports, even though the SIMDA application has been provided. The curiosity to know the ability of the Health Center in preparing the report was answered when one of the accountants, as well as health workers, explained (with a stressed and depressed look on his face):

> "I am here as a nurse, but I was told to work on a report like this. I do not know accounting terms like accruals and inventory expenses. The important thing is that I follow the Public Health Office in working on it. After all, we will work on it together."

His statement explained that there were no professional human resources in the field of accounting at the Public Health Center to compile the report. However, nurses who were not their majors were forced to understand when making reports. Even though the Regent's Regulation on the implementation of BLUD at the Health Center has been running for 5 years, the human resources to make the 7 components of the report were not prepared from the start to face the changes. The impression is that BLUD implementation seems rushed and unprepared from all aspects, especially in implementing accrual-based SAP 13. So, why sould BLUD health centers be asked to work on the 7 reports without human resources in the accounting field? For whom were the accrual and BLUD health centers created? Out of seven reports, only two accounting reports can be accomplished by Health Center Accounting. The Budget Realization Report (LRA), the Statement of Changes in Budget Balances, and SAL Change Report can be done optimally and understood as the storyline. He says accrual accounting is not easy to implement, like journals.

The report is also done in batches with health centers throughout the district. Then the Public Health Office provides and guides the journaling. As witnessed by researchers in the field, the accounting department of the Health Office directly instructs the journaling process, and the health center accounting only needs to input into the SIMDA application that is already available. The journaling process cannot be done independently but is guided intensively by the Public Health Office until the financial statements are published. The success of report preparation depends on the workers's understanding in accounting at the health centers.

In other words, only the two components of the report are considered important and needed by the Health Center as the accountability of the APBD to the regional head (Regent) and his deputy in measuring performance during the year. While other remaining five reports are only a formality to complete the administration for the audit process and are difficult to understand by ordinary people (Tresnawati & Setiawan, 2013). In other words, the cash basis LRA is easier to understand than the accrual basis LRA. This report is closely related to the budget discussion, which is quantified for calculating SILPA for the current year. It aligns with the budget concept that requires effectiveness and efficiency, where BLUD is required to generate SILPA as a financial product to save funds for next year's benefit. Although these funds cannot be used directly, BLUD Health Center has savings to create

new programs outlined in the next year's budget, plus APBD funds and health service revenues.

Accrual Accounting Versus the Reality of its Preparation (Report Ideals vs Field Reality)

The BLUD Health Center financial report refers to PP No. 71 of 2010 concerning accrual-based SAP with the SIMDA application in its preparation. Government Accounting Standards (SAP) require seven components of financial statements consisting of two cash-based reports and seven accrual-based reports. The existence of SAP based on BLUD Health Center aims to create transparency and accountability of financial management by submitting accountability reports promptly. Preparing financial statements is expected to show relevant and reliable value. So, it can be the basis for decision-making. Disclose and record all assets acquired and owned by BLUD Health Center as information on assets owned (Ferryono & Sutaryo, 2017).

There are four basics at least that can be said that the financial statements meet the quality according to BPK. Firstly, the presentation must be by SAP. Secondly, it is related to the adequacy of disclosure (adequate disclosure). Thirdly, it relates to compliant with laws and regulations. Fourthly, it aligns with the effectiveness of the internal control system. Ideally, these four components must be presented in preparing financial report of the BLUD Health Center, until the issuance of the financial report (Christiana, 2017). In practice, the reality in the field is not the same as what policy makers want. The preparation of financial reports has experienced many obstacles experienced by accounting centers, such as confusion in recording transactions due to policy changes using the accrual basis (Sakti et al., 2024). Data delays regarding data reconciliation with the Health Office related to drug and asset dropping, triggering unreliable financial report information. (Putri et al., 2020). The following is what is felt as the accounting of the health center:

> "Making financial reports is complicated now, you have to make seven reports, especially using accruals. I am confused about journaling accrual transactions; there are many mistakes. I only recap revenues and expenditures."

Implementing SAP 13 considerably affects BLUD Health Center, especially for health workers, given additional responsibilities outside work, such as preparing accrual-based financial reports. A sense of stress and confusion surrounds preparing financial statements. There is pressure to finish on time, and an audit will be carried out. The head of the health center explained that the health center's human resources were not ready to run this BLUD concept, since health workers had to prepare financial reports. In fact, our basic health workers did not have an accounting basis (while signing). The researchers also felt this anxiety when they saw the reality of the inadequate preparation of financial reports, one of which was the cause of the SIMDA application. SIMDA finance only produces four components of financial statements, namely the Budget Realization Report (LRA), the Balance Sheet, the Operational Report (LO), and the Statement of Changes in Equity. While the other three reports are done manually, namely the Statement of Changes in Budget Balances (Statement of Changes in SAL), the Cash Flow Statement (LAK), and the Notes to Financial Statements (CaLK), as presented in table 2.

Table 2
Financial Statements Made by Public Health Center BLUD

SIMDA Finance Product Result	Manual Result
Budget Realization Report (LRA)	Statement of Changes in Excess Budget Balance (Statement of Changes in SAL)

SIMDA Finance Product Result	Manual Result
Balance Sheet Statement of Operations (LO) Statement of Changes in Equity (LPE)	Cash Flow Statement (LAK) Notes to the Financial Statements (CaLK)

Source: Data Processed by Researchers

The features provided by the SIMDA application only journalize LRA revenues and expenditures and never journalize cash. The SIMDA application is set up automatically. Every time one records LRA revenue, it will automatically become LO revenue. Every time one records expenditure, it will automatically become an expense to form a cash balance. The absence of a cash journaling feature causes difficulties when recognizing debt payments. The recording must be journalized according to the debt recognition journal, such as the recognition of service expenses in accounts payable/expenses, then to accounts payable/expenses in service expenses. In contrast, the correct journal is accounts payable/expenses in cash. The reverse journalization of expenditure payable/expense to service expense at the time of payment is incorrect in the accounting principle of recognition rules. Table 3 illustrates the Incorrect Journal of Expenses Payable in the SIMDA Application.

Table 3
Illustration of Incorrect Journal of Expenses Payable in SIMDA Application

Case Description	SIMDA	LRA	ACCRUALS JOURNAL	SIMDA AUTOMATIC
Journal for Recording Expenses Payable – SIMDA	Recording of payable service expenditure (recorded in December 2021)	No Journaling		No Journaling
			Service Expenses Expenditure/Expense Payable	No Journaling
Journal of Payment of Expenses Payable – SIMDA	Recording of Service Expenditures payable (recorded January 2022 pay time)	Services Expenses Changes in Budget Balance		Service Expenses Cash
			Expenditure/Expense Payable Service Expenses	The health center has recorded the journal to eliminate the SIMDA Auto journal, when the journal should be: Expenditure/Expense Payable Cash

Source: Data Processed by Researchers

When the recognition of debt payments is journalized in accounts payable/expenses on cash, the cash balance will automatically decrease. Resulting in a difference in the cash account is due to the LRA journal of service expenses on cash, which automatically affects the accrual journal (cash balance). Likewise, all transactions related to recording electricity,

telephone, water, and other expenses are recognized as debt and paid in the following year. The cost of services is paid to health workers. The health center usually pays for services in January to be paid in the following month, February onwards. However, in December, the Public Health Center had a policy of paying twice for November and December services at the beginning to the end of the month.

Based on Regent Regulation Number 6 of 2021 about additional ASN income within the Regency Government, the health workers are entitled to receive health services outside the basic salary. The calculation was based on several points, such as points for entering work for one month minus 5 days off, rank, length of service, etc. The fundamental questions: did all health workers come in for 1 month? Is there no sickness or permission, while services are paid in full to health workers every month? If the policy pays for services on December 25, 2021, the five working days are bonuses. If it is paid on December 31 in the afternoon, is the jaspel calculated correctly? Is it not overwhelmed by the agenda to deposit cash into the bank, then retake it to pay Jaspel for health workers? Accounting explained that the issue of Jaspel payments is often an audit finding. So I was advised by the auditor to recognize service payables only and be paid next year.

The next accrual recording problem experienced by BLUD health centers is related to inventory expenses in the LO report. The health center records inventory expenses that are not under the correct accounting rules. Performing an inventory expense journal on the 2020 ending inventory to delete last year's inventory, then generating a reverse journal of the final inventory expense on the inventory expense. It will affect the inventory expense presented in the current period, minus the financial statements, because the current year's ending balance is greater than last year's. Conversely, the financial statements do not present inventory expenses if the current year-end balance exceeds last year's. Table 4 illustrates the Erroneous Inventory Expense Journal in the SIMDA Application.

Table 4
Illustration of Erroneous Inventory Expense Journal in SIMDA Application

Date	Descreption	Debet	Credit
December 31 2020	Inventory Expense	120.000.000	
	Year-end inventory 2020		120.000.000
	(to remove last year's inventory)		
December 31 2020	2021 year-end inventory	150.000.000	
	Inventory Expense		150.000.000
	(to bring up this year's inventory)		

Source: Data Processed by Researchers

The illustration above explains that the December 31, 2021 inventory expense is minus -30,000,000.00 (presented as minus). The recording of minus inventory expenses affects the LO report as if the surplus had increased, even though the event is caused only by a misrecording. It affects the reliability and accuracy of the financial statements due to material misrecordings or omissions in the preparation of financial statements (Mufti, 2021). The Health Center Accounting also added that the incorrect inventory expenses have been corrected at the auditor's suggestion during the disclosure of findings at the Public Health Office yesterday. The corrections were clearly explained during the presentation of findings related to the correct calculation of inventory expenses.

Illustration of Inventory Expense Calculation

$$IE=BI+RI-SO$$

Where:
IE = Inventory Expense
BI = Beginning Balance of Inventory
RI Receipt of Inventory (Shopping for Supplies, Purchasing BOK, Dropping Supplies from the Public Health Office)
SO=Stock Opname Results

Misrecognition of inventory expenses affects the final inventory value in the Balance Sheet report, which is wrong. The stock-taking problem is always different between physical goods and warehouse staff records. The difference in stock is due to the taking of drugs or non-drug items that have not been recorded. The dropping of drugs are from the Public Health Office during year-end reconciliation. Non-medical supplies are never stocked yearly, so they are not included in the final inventory. Recording errors in health center drug supplies following research (Imora et al., 2021; Sheila et al., 2021) related to the effectiveness and internal control of drugs in health centers that have not been optimally carried out(Faizah et al., 2021).

Another problem experienced by BLUD health centers is related to recording receivables and income. The health center did not want to record receivables in December because confirmation from BPJS did not come out. While the income was recognized for the full 12 months. Indirectly, the Public Health Center does not follow the matching concept in accounting rules. The recognized revenue must be aligned and matched with the recognition of receivables (Faizah et al., 2021). Financial information will be biased when recognizing profits without comparing receivables. The information asymmetry will arise for users of financial statements. Reported data cannot be interpreted appropriately due to the lack of prudence in its disclosure (Handojo, 2012; Savitri, 2016). The health center only records service receivables on a net basis according to verification that comes out of the BPJS after deducting the transfer admin fee.

Meanwhile, the Public Health Center does not record the transfer fee because receivables are recorded on a net basis (money received from BPJS). Receivables should be recorded on a gross basis, similar to recording income in the LO. When a payment is made, the health center will later record the transfer fee as an administrative expense in the LO report (Sabardiman et al., 2020; Shofia & Mutmainah, 2020).

The recording errors of BLUD Health Center were confirmed to the accounting department of the Public Health Office to determine the causes of the wrong records. The informat (Accounting Public Health Office) said that the leading cause of recording errors was SIMDA Finance from the local government. The human resources at the health center were not accounting majors but health workers. Consciously, the application of accruals (PSAP 13) during establishing the Public Health Center as BLUD did not run effectively (Pratama, 2019). Many records do not follow government accounting rules. They are in a hurry to implement them at the BLUD Health Center. It is in line with what Tresnawati & Setiawan (2013) conveyed about the difficulty of applying the accrual concept and the technical difficulties of implementation. The lack of professional human resources in implementing the accrual concept and the sustainability of its success in preparing performance-based budgets are still far from expectations. The rushed desire to apply the accrual concept increases the stress and pressure experienced by the Public Health Center HR every year.

Misfortune versus Fortune for BLUD Health Center organizers

The implementation of accrual SAP in BLUD Health Center is still reaping the pros and cons related to technical implementation. In particular, the districts are located in human resources. Implementing accrual SAP requires a comprehensive understanding of the logic of accrual accounting, which must be built first. HR, whose study interests are accounting, is

still overwhelmed in understanding accrual logic. The health workers should understand accrual accounting. The academic field is too far apart, plus the mindset of health center employees is accustomed to the work unit model (Akter) of the Public Health Office, whose records follow the Public Health Office pattern. Since implementing the BLUD stage at health centers, there has been no intensive assistance provided by the local government through the Public Health Office to health centers.

Health center human resources have not felt any intensive touch from the Health Office regarding how to run a BLUD-based organization at the health center. Researchers see that the policy of changing the form to BLUD is only a formality and seems only to follow the decline of the regent's regulation. It can be seen in several important ways: (1) There is no human resource accountant; (2) No human resources are trained and understand the concept of BLUD; (3) Accounting software still uses the regional financial SIMDA application, and irrelevant to accounting principles. Such improvements are costly, and the timeframe for change is uncertain without intensive assistance from the Finance of the health department:

> "As far as I know, BLUD assistance is available at the end of the year to prepare financial reports. On normal days, I contact the Health Office if there is a need, such as drug dropping, assets, or records I do not know. I like the old one, it is not as complicated as it is now, plus I have demands as a health worker."

The reality of awareness in the field illustrates the omission and dissolution in an unclear situation in managing the BLUD organization. The decision of the Regent Regulation on BLUD made health center employees run as fast as possible while being whipped unconsciously. Their understanding infrastructures did not exist. The Head of the Health Center resigned to explain the mentioned regulations. Whether we could do it or not, the important thing was that we tried first. If I do not know, I tell them to ask to complete the report quickly. Trying to complete the task should be appreciated positively. Their cohesiveness is needed even without intensive assistance.

On the other hand, the Public Health Office denied that the assistance was not intensive. Public Health Office Accounting explained that the team had done their best to help and assist the health centers intensively. They are also overwhelmed by having to reply to chats and visit the health centers throughout the district one by one. Our personnel are few and our tasks at the Health Office must be completed immediately. We have scheduled visits to each Public Health Center, but it is still not optimal. Indirectly, the existence of BLUD is a disaster and can be said to be lucky. A disaster for those who run BLUD, who have to follow the rules and make reports to completion. Annoyance, confusion, anxiety, and even worse, crying because of their inexperience in preparing reports. The finance department of the health department explains the ups and downs and dilemmas of compiling reports.:

> "Yesterday, during the audit of the health center's financial statements, there was a health center accounting officer who cried when asked for data by the auditor during a meeting at the Public Health Office Hall. We were all shocked and confused about what to do."

Technical implementers in the field feel anxious about implementing accruals in BLUD to drain Public Health Center employees' energy, thoughts, and psychology. Public Health Center employees have feeling to refuse in the hearts and minds. But it would be silly to go against the regulations made by the authorities. So, who benefits from BLUD policy makers and accrual-based accounting, if not the authorities? Regulations are made without thinking, so they drain much energy, thoughts, finances, etc. The desire to make health centers independent by changing to BLUD is not necessarily successful because the scope of health centers is limited by sub-districts, service boundaries, lack of funding,

and others provide homework for local governments.

There are many questions in connection with BLUD requiring seven components of financial reports. Who is the user of this health center's financial report? Are the seven components of the financial report needed, if the users of regional financial reports are the regent and the legislature (DPR)? Both stakeholders do not necessarily understand the concept of accruals and accounting recognition. Even though several things will benefit from this accrual. Thus, the two stakeholders only need a report on how much revenue was obtained, what was spent on, and whether the results for one year were a surplus or a deficit. The need for reports for users should be a reference for policymakers to make more ideal regulations.

The implementation of accrual PSAP 13 within the health center organization still has problems to be addressed. However, Shofia & Mutmainah (2020) stated that the Public Health Center's financial statements are relatively under the PP 71/10 regulations. Conformity of health center financial reports with regulations is balanced with professional human resources (HR) and the role of the Health Office and local government in working together to make this happen. Thw luck is due to joint efforts to advance and succeed in the BLUD health center program. However, the reality at the Public Health Center is inversely proportional to the wishes of the local government. Each region has a different capacity in realizing BLUD health centers; some are relatively fast in realizing BLUD health centers, and some have experienced obstacles in running them. Gradual evaluation so that the application of accruals in BLUD health centers can run optimally. In reality, the practical level is challenging to implement, and many health centers are not ready to accept BLUD (Sabardiman et al., 2020; Widaningtyas, 2018).

CONCLUSIONS AND SUGGESTIONS

Implementing accrual-based accounting (PSAP 13) in BLUD Public Health Centers presents significant challenges, despite its intended benefits of enhancing financial transparency and accountability. The transition from a simple cash-based system to an accrual-based system has increased the workload of health workers, who have lack of accounting expertise. Preparing seven financial reports has proven to be a burdensome obligation, with only two reports actively utilized for decision-making, while the remaining five serve mainly administrative and audit compliance purposes.

Key findings of this study indicate that the forced implementation of accrual accounting has led to widespread confusion, stress, and errors in financial reporting. Limitations in the SIMDA application, a lack of adequate training, and minimal technical support further exacerbate the difficulties the Public Health Center faces. Many health centers remain unprepared to fully embrace BLUD status due to financial constraints, limited human resources, and the complexities of self-managed finances. The stakeholders at the health center level have not fully realized the benefits of accrual-based financial reporting, as the information provided is often not directly relevant to their operational decision-making.

From a broader perspective, the findings highlight a gap between regulatory expectations and the practical realities of implementation. The accrual system, which was designed to enhance financial management in the public sector, has instead imposed unintended operational challenges on the Public Health Center. The mandatory preparation of seven reports does not necessarily translate into better financial oversight or improved service delivery. Instead, it has placed additional pressure on health workers, primarily responsible for patient care, rather than on financial management.

To improve the effectiveness of accrual-based accounting in the Public Health Center, several strategic measures should be considered: (1) Targeted Training and Capacity Building: Comprehensive and ongoing training programs should be provided to Public Health Center staff to improve their understanding of accrual accounting principles and financial reporting requirements. (2) Simplification of Reporting Requirements: Policymakers should reassess the

necessity of all seven financial reports and consider reducing the reporting burden to focus on the most relevant financial statements. (3) Enhancement of Technical Support and Systems: The SIMDA application should be refined to better accommodate the Public Health Center's practical needs, ensuring that financial transactions and reporting processes are streamlined and user-friendly. (4) Gradual Implementation with Continuous Evaluation: A phased approach should be adopted instead of enforcing a rigid transition, allowing health centers to integrate accrual accounting with sufficient support and resources gradually. (5) Policy Adjustments Based on Practical Insights: Regulatory frameworks should be revisited to align with the public health center's capacity and needs, ensuring that financial management reforms contribute to efficiency rather than administrative burden.

Addressing these challenges can make accrual-based accounting more effective and sustainable in public health centers, ultimately supporting the goal of improved financial accountability without compromising healthcare service delivery.

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