

Implementation of Government Accounting Standards in the Financial Statements of BLUD RSUD dr. RM. Djoelham Binjai

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Diserahkan tanggal 25 Juli 2025 | Diterima tanggal 27 September 2025 | Diterbitkan tanggal 30 September 2025

Abstract:

Penelitian ini menganalisis penerapan Standar Akuntansi Pemerintahan (SAP) dalam pengelolaan keuangan Badan Layanan Umum Daerah (BLUD) pada RSUD dr. Djoelham Binjai. Ruang lingkup penelitian meliputi penerapan prinsip akuntansi berbasis akrual pada laporan keuangan, antara lain Laporan Realisasi Anggaran, Neraca, Laporan Operasional, Laporan Arus Kas, dan Laporan Perubahan Ekuitas. Metode penelitian yang digunakan adalah deskriptif kualitatif dengan pendekatan deduktif. Data dikumpulkan dari sumber sekunder, termasuk laporan keuangan rumah sakit tahun 2022-2023, dokumen kebijakan, dan literatur yang relevan. Temuan penelitian menunjukkan bahwa implementasi SAP dalam pelaporan keuangan BLUD secara umum telah efektif dalam meningkatkan transparansi, efisiensi, dan akuntabilitas. Namun, penelitian juga menemukan beberapa kendala seperti keterbatasan sumber daya manusia di bidang akuntansi serta keterlambatan dalam pengelolaan arus kas. Sistem BLUD telah meningkatkan fleksibilitas keuangan dan produktivitas layanan sesuai dengan Permendagri Nomor 79 Tahun 2018. Temuan ini mengindikasikan perlunya peningkatan kapasitas pengelolaan keuangan dan koordinasi yang lebih kuat antara BLUD dan pemerintah daerah untuk mengoptimalkan hasil layanan publik.

Keywords: Badan Layanan Umum Daerah, Anggaran Pendapatan dan Belanja Daerah, Standar Akuntansi Pemerintahan.

Abstrak :

This study analyzes the application of Government Accounting Standards (SAP) in the financial management of the Regional Public Service Agency (BLUD) at RSUD dr. Djoelham Binjai. The scope of the study includes the application of accrual-based accounting principles to financial statements, including the Budget Realization Report, Balance Sheet, Operational Report, Cash Flow Statement, and Statement of Changes in Equity. The research method used is descriptive qualitative with a deductive approach. Data were collected from secondary sources, including hospital financial reports for 2022-2023, policy documents, and relevant literature. The research findings show that the implementation of SAP in BLUD financial reporting has generally been effective in improving transparency, efficiency, and accountability. However, the study also found some obstacles such as limited human resources in accounting as well as delays in cash flow management. The BLUD system has increased financial flexibility and service productivity in accordance with Permendagri No. 79/2018. The findings indicate the need for improved financial management capacity and stronger coordination between BLUD and local government to optimize public service outcomes.

Kata Kunci: Regional Public Service Agency, Regional Revenue and Expenditure Budget, Government Accounting Standards.

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INTRODUCTION

Regional General Hospital (RSUD) is a health service organization managed by the local government and financed by the Regional Budget (APBD). In practice, the RSUD is not only required to provide quality health services but must also ensure that its financial management is carried out in a transparent and accountable manner. This obligation is important because errors in recording, budgeting, or financial realization can directly affect the quality of public services received by the community. Some of the problems that often arise in the financial management of RSUD are low budget efficiency, delayed realization of funds, and lack of flexibility in the use of the budget for operational needs. This is an important issue that needs to be examined further so that the RSUD's financial management truly follows the principles of public accountability, effectiveness, and efficiency that are part of the local government system.

To overcome this, the government has established a policy through the Minister of Home Affairs Regulation No. 79/2018 on the Regional Public Service Agency (BLUD). This regulation provides a legal basis for regional work units, including RSUD, to manage finances more flexibly while still prioritizing productivity and public services. BLUD was established so that government service units can provide services without being overly constrained by strict regional financial rules, as long as they still follow accrual-based Government Accounting Standards (SAP). Several previous studies confirm that the application of SAP to BLUD is an important instrument to improve the transparency of financial statements, the efficiency of budget use, and increase public accountability (Silalahi, Sihombing, & Isnaini, 2021; Radjak & Taidi, 2022). However, in practice, various obstacles still exist, such as limited human resources in the field of government accounting and not yet optimal performance of regional financial information systems that support the full implementation of BLUD. This gap is the space for novelty in this study, which analyzes the extent to which BLUD policies in accordance with Permendagri 79/2018 can be implemented effectively at the RSUD level.

This research is based on the argument that the implementation of BLUD policy in RSUD is a strategic step to achieve efficient and public service-oriented local financial governance. BLUD, as a government accounting entity, has its own financial management system that allows the separation of local assets from the operational assets of the institution, without losing its public function. Although BLUD is not a separate legal entity, it provides flexibility to the RSUD to manage revenues, expenses, and investments in accordance with its service needs. In the context of RSUD Dr. Djoelham Binjai, the implementation of BLUD after the revision of Permendagri No. 79/2018 is expected to be a concrete model of how accrual-based government accounting policies can improve efficiency, accountability, and performance of public health services. Based on this logic, the main thesis of this research is that the proper implementation of BLUD will improve the quality of regional hospital management while increasing the transparency of financial reporting.

Based on this background, this study aims to analyze the compatibility between government policies in local financial management, particularly through the application of Government Accounting Standards (SAP), and the practices that occur at RSUD Dr. Djoelham Kota Binjai as one of the BLUD work units. This research also seeks to assess the level of flexibility, transparency, and accountability of financial management in the context of RSUD, in relation to public service performance. The method used is qualitative-descriptive with a deductive approach, which involves collecting secondary data such as RSUD financial reports, BLUD policy documents, and relevant literature to be analyzed systematically. The results of the analysis are expected to provide an empirical picture of the effectiveness of BLUD policy implementation in the local health sector as well as input for local governments in formulating public financial management policies that are more adaptive and oriented towards public services.

RESEARCH METHODOLOGY

This research uses a qualitative-descriptive approach using the deductive method. The purpose of this approach is to describe and analyze the application of government accounting policies and BLUD financial statements based on actual data from RSUD Dr. Djoelham Kota Binjai. The qualitative approach was chosen because this research focuses on in-depth analysis of financial statements and policy documents, not on statistical hypothesis testing. This research also interprets the relationship between Government Accounting Standards (SAP) and its application in the BLUD reporting system, as regulated in Permendagri Number 79 of 2018.

The population in this study consisted of all Regional Public Service Agencies (BLUD) in Indonesia engaged in health services, while the research sample was concentrated on RSUD Dr. Djoelham Kota Binjai. The sample selection was done by purposive sampling, because this RSUD has implemented a BLUD-based financial system since 2016 and has complete financial data for 2022-2023. The data allows for a comprehensive comparative analysis of budget realization, operating income statement, balance sheet, and cash flow.

The data collection method is done through:

1. Document study, which includes the Budget Realization Report (LRA), Statement of Changes in Excess Budget Balance (LPSAL), Operational Report (LO), Balance Sheet, Statement of Cash Flows (LAK), and Statement of Changes in Equity (LPE) of Dr. Djoelham Hospital from 2022 to 2023.
2. Literature review includes Permendagri Regulation No. 79/2018, Government Accounting Standards (SAP), and Sinta accredited national journals that discuss BLUD financial management and public accountability.
3. Secondary document analysis of official reports from the Ministry of Finance, Directorate General of Fiscal Balance, and local government financial records.

The research instrument was a financial data analysis sheet used to compare actual financial statements with applicable accounting standards. This instrument was developed based on government financial reporting guidelines (accrual-based SAP).

The data were analyzed using descriptive-comparative analysis techniques, namely by comparing the actual financial statements of Dr. Djoelham Hospital with the reporting standards set by SAP and Permendagri No. 79/2018. The analysis steps include:

1. Data reduction: selecting and classifying data relevant to the research focus.
2. Data presentation: displaying the results of financial statements in the form of tables, percentage realization, and relationships between report components (revenue, expenditure, surplus/deficit, and equity).
3. Conformity analysis: assessing the extent to which the financial statements fulfill the principles of transparency, efficiency, and accountability.
4. Conclusion drawing and verification: comparing the results of the analysis with government accounting theory and previous research.

The research was conducted at RSUD Dr. Djoelham Kota Binjai, North Sumatra, which operates as a BLUD under the City Government of Binjai. The research period was from January to June 2024, and examined financial statements for the years 2022 and 2023.

DISCUSSION

In managing a BLUD, there are important components that must be included in financial reporting within the budget, including the Budget Realization Report (LRA), Budget Surplus Report (LPSAL), Operational Report (LO), Balance Sheet, and Cash Flow Report. These components are crucial for budget realization at a BLUD.

Budget Realization Report (LRA)

LRA is a crucial component of financial reporting. BLUD must include an LRA because it presents information on the BLUD's budget and realization, demonstrating the level of achievement of targets agreed upon in the budget implementation document. The information contained in the LRA is also used as a component, such as:

1. Evaluating decisions regarding fund allocation against established policies.
2. Providing structured and comprehensive information on budget realization is useful as material for evaluating BLUD performance and measuring the efficiency and effectiveness of budget distribution.

Based on the financial reports of Djoelham Regional General Hospital, Binjai City, for the years ending December 31, 2023, and 2022, which are attached for analysis in this paper.

Table 1.
Report On Budget Realization Of Dr. Rm. Djoelham Regional Public Hospital, Binjai City, Fiscal Year Ending December 31, 2023, and December 31, 2022.

Descriptions	Budget	2023 realization	Balance	2022 Realization	%
INCOME					
Service Revenue	28.880.000.000,00	27.359.264.540,00	1.520.735.460,00	19.886.857.310,00	94,73%
Cooperation Income BLUD	1.419.438.003,00	338.704.938,00	1.080.733.065,00	11.017.104.940,00	23,86%
APBD	44.878.517.930,00	42.159.936.133,00	2.718.581.797,00	44.431.465.417,00	93,94%
APBN	6.163.284.649,00	5.469.726.342,00	693.558.307,00	-	88,75%
GRANT	5.124.150.277,00	-	5.124.150.277,00	12.564.674.000,00	0,00%
Other Income legitimate BLUD	180.000.000,00	83.892.491,00	96.107.509,00	174.929.843,00	46,61%
Amount of Income	86.645.390.859,00	75.411.524.444,00	11.233.866.415,00	88.075.031.510,00	87,03%
EXPENSE OPERATING EXPENSE					
Salaries Expense	44.336.634.347,00	47.238.247.771,00	(2.901.613.424,00)	47.135.233.269,00	106,54%
Supplies Expense	28.827.041.586,00	24.779.441.155,00	4.047.600.431,00	26.475.690.680,00	85,96%
Totals Operating Expense	73.163.675.933,00	72.017.688.926,00	1.145.987.007,00	73.610.923.949,00	98,43%
CapEx Capital Expenditure					
Equipment and machines	12.481.714.926,00	5.952.696.674,00	6.529.018.252,00	13.277.624.112,00	47,69%
Building and	1.000.000.000,00	255.163.313,00	744.836.687,00	215.683.300,00	25,52%

structures	0				
Road, networks and irrigation	-	-	-	-	0,00%
Other fixed assets	-	-	-	-	0,00%
Amount of Capital Expenditure	13.481.714.926,00	6.207.859.987,00	7.273.854.939,00	13.493.307.412,00	46,05%
Totals expenditure	86.645.390.859,00	78.225.548.913,00	8.419.841.946,00	87.104.231.361,00	90,28%
SURPLUS/CURRENT YEAR DEFICIT	-	(2.814.024.469,00)	2.814.024.469,00	970.800.149,00	
Last year surplus	4.258.048.760,00	4.258.048.760,00	-	3.287.248.611,00	
END OF YEAR BALANCE	4.258.048.760,00	1.444.024.291,00	(2.814.024.469,00)	4.258.048.760,00	

As reported in the LRA in table 1 above, it contains information on the realization of budget distribution provided to the BLUD, showing actual information on the budget disbursed and its realization to the BLUD. The LRA above is also useful as material for evaluating BLUD performance in terms of efficiency and effectiveness. The 2023 Budget Realization Report presents information comparing the budget and its actual expenditures for the year ending December 31, 2023. It includes revenue, expenses, surplus/deficit, and Budget Financing Surplus. Revenue from the Djoelham Regional General Hospital (RSUD) Rp. 75,411,524,444.00. This amount represents revenue received by the Treasurer of the BLUD (Regional Public Service Agency) of Dr. RM. Djoelham Regional General Hospital, Binjai City, and deposited into the BLUD account, revenue transferred directly from recipients of services from Dr. RM. Djoelham Regional General Hospital, Binjai City, and revenue from the Regional Budget (APBD), State Budget (APBN), and Grants in 2023.

Report On Changes In Budget Excess Balance (LPSAL)

LPSAL stands for Report on Changes in the Budget Surplus Balance, a financial document required by a Regional Public Service Agency (BLUD) to show changes in its balance from one period to the next. Its function in a BLUD is to provide clear and reliable information on changes in the final budget balance, including the use of funds, the remaining budget surplus or deficit from that year, and corrections to errors in recording. In this study, we will analyze the financial report of the DJOELHAM Regional General Hospital in Binjai City for 2023.

Table 2.

Report On Changes In Budget Balance Of Dr. Rm. Djoelham Regional Public Hospital, Binjai City, For The Period Ending December 31, 2023 and December 31, 2022 (in rupiah)

Description	31 December 2023	31 December 2022
Early Budget Balance	4.258.048.760,00	3.287.248.611,00
Use of Balance	-	-

Sub Total	4.258.048.760,00	3.287.248.611,00
Budget Financing Surplus/Shortage	(2.814.024.469,00)	970.800.149,00
Sub Total	(2.814.024.469,00)	970.800.149,00
Correction of Previous Year Errors	-	-
Etc	-	-
Year-End Budget Balance	1.444.024.291,00	4.258.048.760,00

Reporting from the LPSAL of RSUD Djoelham, the LPSAL in table 2 above shows the total remaining budget surplus of BLUD and provides a transparent financial report on the financial condition of BLUD and is used as a comparison for budget distribution in the coming year. The 2023 Statement of Changes in the Excess Budget Balance presents information on the increase or decrease in the Excess Budget Balance of the Reporting Year compared to the previous year. The amount of the Excess Budget Balance in 2023 is Rp1,444,024,291.00. This amount represents the Excess Budget Surplus at the Beginning of the Year of Rp4,258,048,760.00 minus the deficit in 2023 of Rp2,814,024,469.00.

Operational Reports (LO)

The Operational Report (LO) includes Revenue-LO, Expenses, Operational Surplus/Deficit, Extraordinary Items, and Surplus/Deficit-LO. This report provides a summary of economic resources that support and utilize regional equity for government administration activities within a reporting period. The goal is for the BLUD to provide information on sources, allocations, and reports on economic resources. In this review, the Operational Report of Djoelham Regional Hospital, Binjai City, provides information as a reference for writing this paper.

Table 3.
Operational Report Of Dr. Rm. Djoelham Regional Public Hospital, Binjai City, For
The Period
Ending December 31, 2023, and December 31, 2022
(in rupiah)

Description	31 December 2023	31 December 2022
INCOME		
- Service Business Income	25.752.391.899,00	20.935.080.240,00
- Other Business Income	83.892.491,00	174.929.843,00
- Income from Collaboration with Other Parties	338.704.938,00	2.828.865.440,00
- Grant Income	-	13.880.068.198,00
Total Income	26.174.989.328,00	37.818.943.721,00
EXPENSES		
* Employee Expenses	46.813.250.985,28	47.433.803.167,28
* Goods and Services Expenses	21.598.243.422,84	24.933.400.448,61

* Depreciation Expense	10.159.884.339,16	8.911.913.315,75
* Other Expenses	-	3.698.262,00
* Extraordinary Item Expenses (extraordinary item surplus)	-	-
* Allowance for Bad Debts	-	-
TOTAL EXPENSES	78.571.378.747,28	81.282.815.193,64
SURPLUS/DEFICIT FOR THE CURRENT YEAR	(52.396.389.419,28)	(43.463.871.472,64)

From the review of the operating statements in table 3 above, we can analyze that the components in the operational report are important reports for BLUD because they contain all the financial operational activities of the reporting entity which are reflected in revenue, expenses, and operational surplus/deficit. The operational report presents economic resources that increase equity and their use, managed by the Binjai City Government during a reporting period. The elements covered in the operational report are as follows;

1. Revenue Of The Regional Hospital

Revenue of the Dr. RM. Djoelham Binjai City Regional Hospital during the 2023 Fiscal Year amounted to Rp. 26,174,989,328.00.

2. Expenses

Expenses recognized in the 2023 Fiscal Year amounted to Rp. 78,581,829,872.28.

Expenses Calculation = [Realization in the LRA – Payment of previous year's debt + Current year's debt]

Balance Sheets

The purpose of the balance sheet is to provide information regarding the financial statements of a Public Service Agency (BLUD), including assets, liabilities, and equity for a specific period. Information in the balance sheet will always be in conjunction with information in other financial statements, thus assisting in the preparation of financial statements to assess the BLUD's ability to provide sustainable services with sufficient liquidity and solvency to meet external funding needs. In this review, the Djoelham Regional Hospital Balance Sheet serves as a reference to provide valid information in accordance with field conditions to refine the preparation of this paper.

Table 4.

**Balance Sheet Of Dr. Rm. Djoelham Regional General Hospital, Binjai City
As of December 31, 2023, and December 31, 2022
(in rupiah)**

Attachment I.

Description	31 December 2023	31 December 2022
ASSET		
CURRENT ASSETS		
- Cash and cash equivalents		
* BLUD Cash at BNI Bank	1.444.024.291,00	4.258.048.760,00
* BLUD Cash at the Receipts Treasurer	-	-
* BLUD Cash in the Expenditure Treasury	-	-
- Service Receivables		

* General Patient Receivables	1.980.000,00	12.060.000,00
* BPJS Patient Receivables	1.806.780.890,00	3.431.931.663,00
- Receivables of Joint Venture Companies	-	-
- Allowance for Bad Debts	-	-
- Prepaid lease	-	56.250.000,00
- Supply	3.775.445.066,15	4.963.519.818,47
Total Current Assets	7.028.230.247,15	12.721.810.241,47
FIXED ASSETS		
- Land	2.717.400.000,00	2.717.400.000,00
- Equipment and Machinery	184.760.808.745,79	173.817.242.263,47
- Buildings and Structures	35.846.003.337,60	35.590.840.024,60
- Roads, Networks and Irrigation	2.584.943.371,00	2.584.943.371,00
- Other Fixed Assets	48.008.514,00	48.008.514,00
Total Fixed Assets	214.758.434.173,07	214.758.434.173,07
- Accumulated Depreciation of Fixed Assets	(175.515.137.358,73)	(164.105.345.996,16)
Book Value of Fixed Assets	50.442.026.609,66	50.653.088.176,91
OTHER ASSETS		
- Intangible assets	334.550.000,00	334.550.000,00
- Other assets	406.641.228,47	406.641.228,47
- Accumulated depreciation of other assets	(334.550.000,00)	(334.550.000,00)
- Amortization	-	-
Amount of Other Assets	406.641.228,47	406.641.228,47
TOTAL ASSETS	57.876.898.085,28	63.781.539.646,85

Table 5.
Balance Sheet Of Dr. Rm. Djoelham Regional General Hospital, Binjai City
As of December 31, 2023, and December 31, 2022
(in rupiah)

Attachment II.

Description	31 December 2023	31 December 2022
LIABILITIES AND EQUITY		
SHORT-TERM		
LIABILITIES		
- Current year's accounts payable	11.027.304.159,86	8.358.197.068,88
- Remaining Accounts Payable from last year	2.131.656.382,05	3.034.019.361,19
- Third Party Debt Calculation (PFK)	425.477.368,00	511.907.836,00
- Shopping Debt	55.804.502,00	33.914.612,00
- Tax Debt	-	-

Total Short-Term Liabilities	13.640.242.411,91	11.938.038.878,07
LONG-TERM OBLIGATIONS	-	-
- Long Term Debt		
Total Short-Term Liabilities	-	-
TOTAL OBLIGATIONS	13.640.242.411,91	11.938.038.878,07
EQUITY		
- Initial Equity	50.586.774.271,37	53.015.138.701,13
- Surplus/Deficit Correction	-	-
- Current Year Surplus/Deficit	(52.396.389.419,28)	(43.463.871.472,64)
- Other Equity Corrections	(1.583.391.653,72)	(2.139.231.876,71)
- Obligation to consolidate	47.629.662.475,00	44.431.465.417,00
TOTAL EQUITY	44.236.655.673,37	51.843.500.768,78
TOTAL LIABILITIES AND EQUITY	57.876.898.085,28	63.781.539.646,85

financial statements in the balance sheet section in table 4 and table 5 above, we can analyze that assets and equity are important parts in producing a balance sheet in order to create a structured financial report in a BLUD that has liquidity and solvency. The balance sheet of Dr. RM. Djoelham Regional General Hospital, Binjai City, as of December 31, 2023, was closed by depicting the state of assets of Rp. 57,876,898,085.28 (Debt) of Rp. 13,640,242,411.91 and equity of Rp. 44,236,655,673.37

Cash Flow Report

The cash flow statement contains information on budget utilization, changes in cash and cash equivalents during the accounting period, and the cash and cash equivalent balance at the reporting date. A cash flow statement for a Public Service Agency (BLUD) is essential because it helps users assess the BLUD's ability to generate cash and cash equivalents, its budget sources, its budget utilization, and can predict the BLUD's ability to obtain budgetary resources and its subsequent budget utilization. To prove this, we can analyze the cash flow statement at Djoelham Regional Public Hospital, Binjai City.

Table 6.

Cash Flow Statement Dr. Rm. Djoelham Regional General Hospital, Binjai City, For The Periods Ended December 31, 2023, and December 31, 2022 (in rupiah)

Attachment I.

Description	31 December 2023	31 December 2022
CASH FLOW FROM OPERATING ACTIVITIES		
Cash Inflow		
- Revenue from Services	27.359.264.540,00	19.886.857.310,00
- Acceptance of Results of Cooperation with Other Parties	338.740.938,00	11.017.104.940,00
- Other legitimate income	83.892.491,00	174.929.843,00

Total Cash Inflow	27.781.861.969,00	31.078.892.093,00
Cash Outflow		
- Operational Expenditures		
* Employee Shopping	47.238.247.771,00	47.135.233.269,00
* Shopping for Goods and Services	24.779.441.155,00	26.475.690.680,00
Total Cash Outflow	72.017.688.926,00	73.610.923.949,00
Net Cash Flow from Operating Activities	(42.235.826.957,00)	(42.532.031.856,00)
CASH FLOW FROM INVESTMENT ACTIVITIES		
Cash Inflow:		
- Proceeds from Sale of Fixed Assets	-	-
- Proceeds from Sale of Long Investments	-	-
Total Cash Inflow	-	-
Cash Outflow:		
- Acquisition of Fixed Assets	6.207.859.987,00	13.493.307.412,00
- Long-Term Investment Gains	-	-
- Acquisition of Other Assets	-	-
Total Cash Outflow	6.207.859.987,00	13.493.307.412,00
Net Cash Flow from Investing Activities	(6.207.859.987,00)	(13.493.307.412,00)

Table 7.
Cash Flow Statement Dr. Rm. Djoelham Regional General Hospital, Binjai City, For The Periods Ended December 31, 2023, and December 31, 2022

Attachment II.

Description	31 December 2023	31 December 2022
CASH FLOW FROM FINANCING ACTIVITIES		
Cash Inflow:		
- APBD	42.159.936.133,00	44.431.465.417,00
- APBN	5.469.726.342,00	-
- GRANT	-	12.564.674.000,00
Total Cash Inflow	47.629.662.475,00	56.996.139.417,00
Cash Outflow:		
- Deposits to Regional Treasury	-	-
- Deposits to the State Treasury	-	-
- Providing Loans	-	-
Total Cash Outflow	-	-

Net Cash Flow from Financing Activities	47.629.662.475,00	56.996.139.417,00
Net Increase (Decrease) in Cash	(2.814.024.469,00)	970.800.149,00
Beginning Cash and Cash Equivalents	4.258.048.760,00	3.287.248.611,00
Ending Cash and Cash Equivalents	1.444.024.291,00	4.258.048.760,00

From the cash flow statement in table 6 and table 7 above, it can be analyzed that cash flow is grouped into various components, such as operating, investing, and financing activities. For a BLUD, the cash flow statement serves as a reference for generating cash and cash equivalents during the budget period. The Cash Flow Statement presents the Cash Inflows and Cash Outflows of the BLUD Dr. RM. Djoelham Regional General Hospital, Binjai City, during 2023, thus illustrating the ending cash balance as of December 31, 2023. The BLUD's ending cash balance as of December 31, 2023, was IDR 1,444,024,291.00, representing the difference between cash inflows and cash outflows from operating activities and investing activities, plus cash at the beginning of the year.

Statement Of Changes In Equity

The statement of changes in equity shows changes in budgeted capital over a specific period. In a Public Service Agency (BLUD), the statement of changes in equity is classified into several components, including: beginning equity, previous year's surplus and deficit, current year's surplus and equity, and donation equity. We can analyze the details from the statement of changes in equity at Djoelham Regional General Hospital, Binjai City.

Table 8.

Report Of Changes In Equity Of Dr. Rm. Djoelham Regional General Hospital, Binjai City For The Period Ended December 31, 2023 And December 31, 2022

(in rupiah)

Description	31 December 2023	31 December 2022
Initial Equity	51.843.500.768,78	53.015.138.701,13
Surplus/Deficit Lo	(52.396.389.419,28)	(43.463.871.472,64)
Cumulative Impact Of Accounting Policy Changes	-	-
Corrections That Increase/Reduce Equity	(2.840.118.151,13)	(2.139.231.876,71)
Asset Value Adjustments	-	-
Inventory Value Corrections	-	-
Reclassification Corrections	-	-
Fixed Asset Revaluation Differences	-	-
Fixed Asset Value Corrections/Other Non-Revaluations	-	-
Other Corrections	(2.840.118.151,13)	(2.139.231.876,71)
Consolidated Liabilities	47.629.662.475,00	44.431.465.417,00
Final Equity	44.236.655.673,37	51.843.500.768,78

Table 8 shows that, the equity balance of Dr. RM. Djoelham Regional General Hospital, Binjai City as of December 31, 2023, was Rp. 44,236,655,673.37. In preparing financial reports, a

Public Service Agency (BLUD) must comply with Government Accounting Standards (SAP). This is because BLUD is a component within SAP that serves as a government work unit. The example of this paper is the Djoelham Regional General Hospital in Binjai City. In the previously analyzed financial statements, the financial condition of the BLUD reporting must be consolidated with the financial statements of the local government. Consolidation in BLUD financial reports must be implemented using the same accounting principles. BLUD uses SAK (Accounting Standards), while its financial reporting uses SAP (Government Accounting Standards) because BLUD develops an accounting system that is expected to produce financial reports to meet these needs. When presenting financial report components, the identification of each component must be clear and include:

1. BLUD name or other identification.
2. Scope of the financial report, clearly structured.
3. Reporting date and period.
4. The reporting currency must be in Rupiah.
5. The units of measurement must be clear in the financial report.

The 2023 Binjai City Government Regional Budget (APBD) is the basis for managing finances at Dr.RM. Djoelham Regional General Hospital, Binjai City. All regional revenues, regional expenditures, and regional financing are budgeted grossly in the 2023 APBD because the distribution of the APBD must be in accordance with the needs of government administration and regional revenue capabilities. Dr. RM. Djoelham Regional General Hospital, Binjai, implemented the PPK-BLUD effectively starting from January 1, 2016. In this paper, the financial report data presented is the financial report for the 7th year of BLUD implementation at Dr.RM. Djoelham Regional General Hospital, Binjai.

Overall, the performance of the Regional General Hospital (RSUD) in 2023 exceeded expectations. This was due to internal factors, including the commitment of all RSUD stakeholders working together to improve the quality of service to the Binjai community. However, in terms of service, there was a decrease in the average number of patient visits, particularly outpatients. This was due to the RSUD being a Class B hospital, which requires prior access to Class C hospitals.

The existence of the Regional Public Service Agency (BLUD) allows for quick and flexible responses and complaints regarding service needs that do not always align with established procedures. Furthermore, the BLUD facilitates the RSUD's financial management, providing flexibility in compliance with applicable regulations, such as Home Affairs Ministerial Regulation No. 79 of 2018. However, the BLUD's implementation is hampered by a lack of understanding among RSUD civil servants regarding budget utilization mechanisms, resulting in slow cash flow within the hospital. In addition, the tiered referral system established by BPJS cannot directly seek treatment at Dr.RM.Djoelham Regional Hospital in Binjai City because previously people had to go to a type C hospital first to make a referral. The comparison of assumptions at the time of preparation of the Work Plan and Budget with the facts that occurred, is as shown in table 6 below.

Table 9.

Comparison of assumptions at the time of preparation of the Work Plan and Budget with the facts that occurred

Num.	Element	Assumption 2023	Fact 2023	Is.
1.	Economic growth (%)	5%	5,03%	
2.	Inflation Rate (%)	5%	2,61%	
3.	Rate (Rp.)	15.000	15.415	

Source : Financial note of APBN 2023

Table 9 shows that, the assumptions used to prepare the 2023 budget were an economic growth rate of 5.03%, inflation of 2.61%, and an exchange rate of Rp. 15,415. These assumptions were used by the Regional Public Service Agency (BLU) to prepare the budget, using the macroeconomic economic growth calculation system. This assumption method also helps the RSUD meet the requirements of its competency as a Class B hospital and compete with private hospitals.

In 2023, the revenue and expenditure budget for Dr. RM. Djoelham Regional Public Hospital in Binjai City was set at Rp. 86,645,390,859.00 for revenue and Rp. 86,645,390,859.00 for expenditure. However, the actual revenue for Dr. RM. Djoelham Regional Public Hospital in Binjai City was Rp. 75,411,524,444.00, compared to the target of Rp. 86,645,390,859.00. While the realization of expenditure is Rp. 78,225,548,913.00 from the target that has been set at Rp. 86,645,390,859.00. So that the realization of BLUD expenditure of Dr. RM. Djoelham Hospital, Binjai City in 2023 reached 90.28% of the budget of Rp. 86,645,390,859.00 and resulted in a surplus/deficit of Rp. 2,814,024,469.00 which is the difference between the realization of income and the realization of expenditure for the current year.

CONCLUSION

The examination of the financial statements of the Regional Public Service Agency (BLUD) of the Regional General Hospital (RSUD) Dr. Djoelham Kota Binjai shows that the application of Government Accounting Standards (SAP) and the principles of financial accountability is largely effective. However, there are still some problems, especially in terms of understanding how to manage money and utilize the funds already available. Therefore, it is recommended that further research be conducted to investigate methods that can improve human resource capabilities in financial management, increase transparency, and ensure the sustainability of public service funding in regional hospitals.

This study also underscores the need to improve coordination between BLUD management units and local governments to ensure that financial reporting complies with the established regulatory framework. Future research could enhance this study by analyzing the performance and reporting systems of BLUDs in different regions to determine optimal practices in local financial governance.

The authors would like to thank the management and finance department of the Regional General Hospital Dr. Djoelham Kota Binjai for allowing the authors to use the financial statement data and assisting in this research. We would also like to thank the University of North Sumatra for their assistance and academic support during this research.

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