

The Role Of PSAP 13-2015 To Achieve Accountability And Transparency Principle In Banyuwangi Regency

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ABSTRACT

This study intends to analyze the impact of implementing PSAP No. 13 of 2015 in achieving Accountability and Transparency principles at the Bajulmati Public Health Center as one of the Regional Public Service Agencies in Banyuwangi Regency. The research was conducted using descriptive qualitative methods, with direct interviews with five research informants. The results of the study show that the Bajulmati Health Center has not perfectly implemented PSAP No 13 of 2015, but this implementation has had a positive impact in increasing the accountability and transparency of the Public Health Center as the Regional Public Service Agency. The Bajulmati Public Health Center also indicated that the Bajulmati Health Center had contributed to the implementation of Good Governance in the Banyuwangi Regency area.

Keywords: PSAP No 13 of 2015, Public Health Center, Public Service Agency, Accountability, Transparency.

1. INTRODUCTION

At this time the issue regarding the performance of both the central and regional governments has attracted attention and received full attention from the community, but it has not yet shown optimal results. The community demands that the government has good performance in carrying out its duties and responsibility as a manifestation of regional autonomy. To help make this happen, a good accounting understanding is needed, especially in terms of regional budget management. Accountability is believed to be able to encourage the government to be able to provide better public services. The administration of an accountable government is able to attract public support and trust in the government. For the government itself accountability is able to show a sense of government commitment in serving the public. The implementation of transparency in each regional apparatus can improve government performance properly through the disclosure of relevant and accurate information. This performance measurement can be done by measuring non-financial performance and financial performance. Non-financial performance can be measured by the extent to which the government is able to achieve the planned targets and the extent to which the public is satisfied with the services provided by the government, while financial performance itself can be assessed by evaluating the financial reports prepared by government agencies at the end of the period. In an effort to create good governance, the government seeks to apply the principles of good governance, especially to non-profit public sector institutions.

Awareness of the importance of accountability and transparency has been implemented by the Government of Banyuwangi City, this is proven by obtaining the A title for the Government Agency Performance Accountability System (SAKIP) for 6 consecutive years¹. SAKIP is an example of a system for evaluating government performance, where this system is an integration of planning systems, budgeting systems and performance reporting systems that are aligned with the implementation of the system accountability finance, thus every organization is required to record and report every use of state finances as well its suitability with the conditions that apply. SAKIP was ratified in Presidential Instruction No. 7 of 1999 concerning Accountability of Government Agencies, in which it was stated that every government agency as an element of government administration is obliged to be responsible for the implementation of its main tasks and it is deemed necessary for reporting the accountability of the performance of its agencies. In addition, this system is also used as a benchmark to account for the budget that has been received and has been used for agency expenditures.

Law No. 1 of 2004 concerning the State Treasury states that in order to improve services to the community it is called the Regional Public Service Agency (BLUD) which is a work unit in regional government, which gets financial management flexibility by implementing sound business practices for provide services without prioritizing profit, its activities are carried out on principle efficiency and productivity. As one of the public sectors, BLUD is responsible for drafting and presentation of its financial reports in a transparent and accountable manner. The principle of transparency means that it is open so that it can be accessed by everyone who needs it, while the principle of accountability means that every process and result of public service must be accountable to the public. The BLUD

¹ <https://banyuwangikab.go.id/berita/enam-tahun-beruntung-banyuwangi-pertahankan-sakip-a-dari-kemenpan-rb>

financial report aims to provide information regarding the financial position, budget realization, over budget balance, cash flows, operating results, and changes in BLUD equity that are useful for users in making and evaluating decisions about resource allocation. This financial report is formed in a structured manner regarding the financial position and transactions carried out by the BLUD. UPTD or Regional Technical Service Unit is an element executor of operational technical services in the field who are responsible to the head of the service. The UPTD has the task of carrying out some operational technical tasks in the field and is part of the BLUD.

Public Health Center is one of the First Level Health Facilities, a work unit in the area of regional government which was formed to provide health services to the general public in the form of goods and/or services but not for profit and carry out activities in accordance with the principle of efficiency and productivity that still has the status of the Regional Technical Service Unit (UPTD). In Banyuwangi Regency itself there are 45 UPTD Units, which are divided into 18 Inpatient Public Health Center Units and 27 Non-Inpatient Public Health Center Units. Each existing Public Health Center is empowered to foster supporting puskesmas with a total of 105 Pustu units. Each Public Health Center is equipped with facilities Puskesmas with a total of 45 units². One of Public health centers in the Banyuwangi Regency area which is also a BLUD is the Bajulmati Health Center. The Bajulmati Health Center is accredited as a Middle Health Center which is located in the working area of Banyuwangi Regency. The Bajulmati Public Health Center is an Inpatient Health Center that provides health services for the community in its working area.

Government Regulation No. 71 of 2010 concerning Government Accounting Standards states that in order to prepare and present BLUD financial reports, it is necessary to have rules or provisions regarding presentation, structure guidelines, and minimum requirements regarding the contents of BLUD financial reports in a statement of government accounting standards. The presentation of the BLUD's financial statements is contained in the Statement of Governmental Accounting Standards No. 13 of 2015, which is a rule for presenting accrual-based BLUD financial statements, which has been implemented since 2016. PSAP No. 13 of 2015 was ratified in the Ministry of Finance Regulation Number 217/PMK.05/2015 in general, the aim is that the presentation of these financial statements is a form of BLUD accountability as the recipient of the government budget (APBN/APBD) to the community to demonstrate the effectiveness of the entity's use, transparency and accountability in allocating the funds it receives and uses. The purpose of this study was to analyze the impact of implementing PSAP No. 13 of 2015 at the Banyuwangi Regency Regional Public Service Agency (BLUD) in achieving the principles of accountability and transparency. In this study, one of the BLUDs in Banyuwangi Regency was used, namely the Bajulmati Public Health Center.

2. METHODS

The research design used is qualitative with a descriptive approach. This study uses the concept of a case study strategy on the Public Health Center (Puskesmas) object, in which the researcher will examine a program, activity, event, process or group of individuals carefully and thoroughly, while still giving time and activity limits. The sampling technique for this study was Snowball Sampling, which is a sampling technique in which research subjects provide referrals to recruit samples that researchers need to conduct research. This research was carried out by going down the field at the location of the object study. The data used are primary data and secondary data. Primary research data was obtained from direct interviews with research informants, while secondary data was obtained from existing data by reading, seeing, or listening to events or cases that occurred during the study. This study used 5 informants, namely the Head of the Bajulmati Public Health Center (49 years), Head of the Administration Section (44 years), Treasurer of Assistant Reception (35 years), Treasurer of Expenditures Assistant (47 years) and Treasurer of JKN (42 years). The data collection methods used in this research are literature study, observation, interviews and documentation. The stages of the research carried out included initial observation, problem identification, literature study, licensing, field research, informant screening, data collection, data processing, data analysis and drawing conclusions. This research will be carried out in 2022 with the data analysis method used by discussing problems that are described, described, compared and explained the conclusions of a data. The stages of data analysis in this study include data collection, condensing data, descriptive data and drawing conclusions. Documentary evidence in this study was obtained from field results and interviews in the form of interview transcripts, sound recordings, financial reports of research objects, health profiles of research objects and photo documentation of activities in the field.

3. RESULT

The Bajulmati Public Health Center is located at Jl. Raya Situbondo No.94, Bajulmati, Wongsorejo District, Banyuwangi Regency, which has been established and operating for approximately 36 years. This Community Health Center with a total area of 2,200 m² was established in 1986 with initial status as a Sub-Health Health Center (Pustu) of the Main Health Center in the Wongsorejo Region. Over time, this Public Health Center began to change its status level from supporting health center to main health center, following the previous main health center, namely the health center Wongsorejo. Currently, the Bajulmati Public Health Center itself has changed its status level to become an Inpatient Health Center with legal status in the form of UPTD, which provides standard health center services to the community. The working area of the Bajulmati Public Health Center is 156.67 km², with a total of 7 assisted

² Banyuwangi Regency Health Profile 2020

villages under the working area of the Bajulmati Health Center with a total population of 36,844 people and is a lowland area³.

Table 1. Profile of the Working Area of the Bajulmati Public Health Center

No.	Village	Area (KM ²)	Total Population		
			L	P	Total
1	Sumberkencono	14,65	2.563	2.672	5.235
2	Sumberanyar	14,11	1.274	1.329	2.603
3	Sidodadi	25,22	2.749	2.719	5.468
4	Sidowangi	14,68	1.733	1.730	3.463
5	Bajulmati	82,54	4.257	4.470	8.727
6	Bimorejo	2,22	2.162	2.003	4.165
7	Watukebo	3,25	3.493	3.690	7.183
Total: 7 Villages		156,67	18.231	18.613	36.844

Data source: Health Profile of Bajulmati Public Health Center 2021

The organizational structure in the division of tasks, authorities and responsibilities at the Bajulmati Health Center is presented in Figure 1 below:

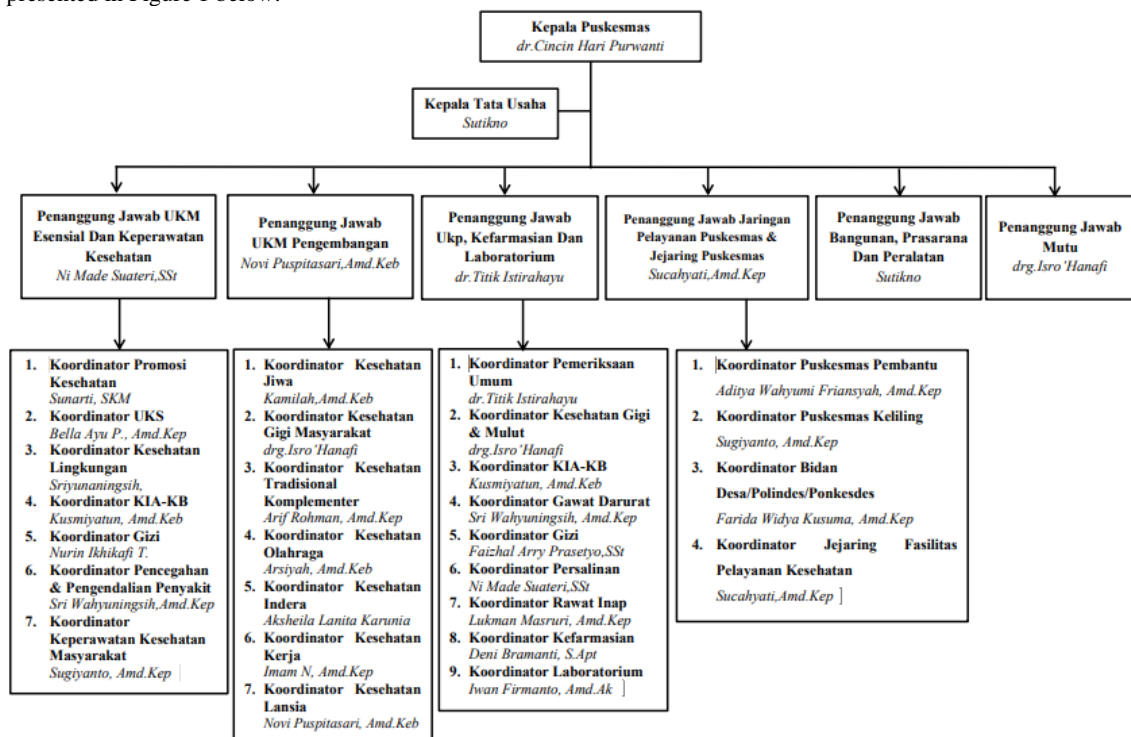


Figure 1. Organizational Structure of the Bajulmati Health Center in 2022

Data source: processed data

Inpatient care is one of the service rooms provided by the Bajulmati Public Health Center. The inpatient room itself is a room or ward room that contains a bed and can be occupied by several patients at the same time. At the Bajulmati Public Health Center itself, there are three inpatient Health Center rooms with several infrastructures and available facilities. In addition to the facilities and infrastructure provided by the Bajulmati Health Center in providing services to the community, to support the best service, the Bajulmati Health Center also provides health workers, non-health workers and experienced pharmacists in carrying out their services, with a total number of employment. The Bajulmati Public Health Center has 52 workers. In addition, as an inpatient Health Center, the Bajulmati Health

³ The Health Profile of the Bajulmati Health Center in 2021

Center provides health services through prevention, diagnosis, therapy, recovery or healing of illness, injury, or other physical and mental disorders. The Bajulmati Public Health Center has several types of UKM and health services available. As for services to the community, the Bajulmati Public Health Center implements service hours as follows:

- a. Outpatient Services. Monday – Thursday: 07.00 – 14.00 WIB; Friday: 06.30 – 10.30 WIB; Saturday: 07.00 – 12.30 WIB.
- b. Inpatient Services: Emergency Unit (ER) services 24 hours a day.

Expenditures for the services and operational activities of the Bajulmati Public Health Center are recorded and managed by the treasurer. There are 3 treasurers at the Bajulmati Public Health Center, namely the JKN Treasurer, Assistant Reception Treasurer and Assistant Expenditure Treasurer who of course also have different duties and responsibilities in managing the budget for operational activities and providing services to the community, this can be seen in the results of the interviews and the validity of the data with the answers the same from research informants

"The task is that we usually report monthly finances from capitation money which comes from BPJS, then when we receive it, we spend it through the SPJ. So, there are 2 types of spending, 60% for services and 40% for operations. Now, the operational expenditure is made by the SPJ, the SPJ itself is a Letter of Accountability. So, there are activities that we want to do, for example, when we want to buy oil/fuel for an ambulance, we need documents starting from photos, receipts, proof of payment, etc. That's our SPJ, right." (JKN Treasurer)

"...The first is that every month we deposit regional treasury fees through Bank Jatim. Recording is every month, it must match the levy that comes in so the system is daily and also by name. So, the mandatory deposit must be deposited every day, but sometimes it takes only 2 or 3 days to deposit according to the levy received" (Treasurer of Receipts)

"...we expend the helper managing the entire operation of the Puskesmas, namely the programs in the Puskesmas. For reporting, we report to the Health Service, so the one who evaluates it is the Health Service." (Expenditure Treasurer)

Of course, to realize this effort to provide health services to the community, a sizable budget is needed, in order to expedite the operational activities and services of the Public Health Center. The Bajulmati Public Health Center budget comes from the APBD, namely levy funds obtained from existing actions at the Puskesmas and Capitation Funds, namely funds originating from the amount earned per month, which is obtained from the large number of BPJS participants who have registered in the working area of the Bajulmati Public Health Center. With the use of a sizable budget, it is of course necessary to be accountable to the Bajulmati Public Health Center for the funds that have been received and used, therefore accountability is made by the Bajulmati Public Health Center in the form of a Financial Report. This financial report is prepared and reported monthly to the Banyuwangi District Health Office. In order to assist in the implementation of accountability as the Recipient of the APBD, the Bajulmati Public Health Center uses 4 regulations that have been directed by the Banyuwangi District Health Office, namely Regulation of the Minister of Health of the Republic of Indonesia No. 3 of 2019 concerning Technical Guidelines for the Use of Special Non-Physical Allocation Funds for the Health Sector, Regulation of the Regent of Banyuwangi Regency No. 40 2018 concerning instructions for implementing services at the Public Health Center, Banyuwangi Regency Regional Regulation No. 17 of 2017 concerning Public Service Charges and Regulation of the Minister of Health of the Republic of Indonesia No. 6 of 2022.

4. DISCUSSION

4.1 Application of PSAP No. 13 of 2015

As one of the public sector institutions whose job is to provide services to the community both in the form of services and/or goods without the intention of seeking profit, the Bajulmati Public Health Center is obliged to make and report his finances as a form of accountability every month. The recording of the financial reports of the Bajulmati Public Health Center begins with receiving a checking account from the bank at the end of the period or the end of the month. The checking account itself is an account in the form of a summary of financial transactions that have occurred for a certain period of time contained in a bank account owned by a person or company. After that, the available checking account is identified for transactions that occur in accordance with the received checking account. If transaction identification has been carried out, then the next step is to enter the transaction into the accounts that are already available in the recording format of the Bajulmati Public Health Center (Ledger Book). Furthermore, if the account has been entered and recorded, the Financial Report needed by the Bajulmati Public Health Center is made. When the preparation of the financial statements has been completed, a Cash Closing Register and Cash Closing Report for the period concerned, as well as Minutes of Cash Examination, are made. After all the processes are completed then a report is made to the parties concerned.

The reporting flow that occurs is a financial report that has been made based on a checking account and ongoing activities are reported at the end of the month to the Head of the Public Health Center. After being received and approved by the Head of the Public Health Center, the Financial Statements are submitted to the Health Office or the Health Office by the respective treasurers concerned. The financial reports that have been deposited with the Health Office will then be evaluated or checked regarding the conformity of the financial statements that have been deposited. If it turns out that there is a discrepancy, the Bajulmati Public Health Center needs to re-check and correct the Financial Report. The financial report of the Bajulmati Public Health Center is a structured report regarding the financial position and the transactions it carries out. In the financial reports of the Bajulmati Public Health Center there are several accounts that are used to record financial transactions that occur. Examples of components contained

in the Financial Report of the Bajulmati Public Health Center include:

- Cash/LKK Status Report used to record the cash condition of the Bajulmati Public Health Center.
- The Cash Assistant Book/BKU which is used to record cash recaps at the Bajulmati Public Health Center
- The Cash Closing Register is used to record cash based on the existing nominal value.
- The Cash Closing Report is used to record the cash closing recap for the period in question.
- Minutes are used to record cash checks at the Bajulmati Public Health Center.
- The Panjar account is used to report the state of the previous month's balance.

If based on PSAP No. 13 Years, the BLUD's financial reports must contain the presentation of information regarding financial position, budget realization, excess budget balance, cash flow, operating results and changes in equity that occur in the BLUD. So that it can be seen that there are differences in the components of the financial reports of the Bajulmati Health Center and PSAP No. 13 of 2015. In the following, the researcher will present the Financial Report of the Bajulmati Public Health Center in PSAP No. 13 of 2015:

4.1.1 Budget Realization Report/LRA

Table 2. LRA of the Bajulmati Health Center

Bajulmati Public Health Center					
Report Realization Budget (LRA)					
For the Years Ended 31 December 2020 and 31 December 2021					
No.	Description	Year 2021			2020 year
		Budget	Realization	%	Realization
1	INCOME				
	BLUD Revenue	Rp 1,102,975,679	Rp 763,638,559	69%	Rp 873,038,438
	Total income	Rp 1,102,975,679	Rp 763,638,559	69%	Rp 873,038,438
2	SHOPPING				
	OPERATIONAL				
	Officer	Rp -	Rp -	-	Rp 646,757,820
	Goods and services	Rp 1,009,725,900	Rp 801,757,888	79%	Rp 239,998,399
	Total Operational Spending	Rp 1,009,725,900	Rp 801,757,888	79%	Rp 886,756,219
	MODAL				
	Land	Rp -	Rp -	-	Rp -
	Equipment and Machines	Rp 76,203,100	Rp 15,700,000	21%	Rp 66,822,000
	Buildings and Buildings	Rp -	Rp -	-	Rp -
	Roads and networks	Rp -	Rp -	-	Rp -
	Other Fixed Assets	Rp -	Rp -	-	Rp -
	Other Assets	Rp -	Rp -	-	Rp -
	Total Capital Expenditures	Rp 76,203,100	Rp 15,700,000	21%	Rp 66,822,000
	Shopping Amount	Rp 1,085,929,000	Rp 817,457,888	75%	Rp 953,578,219
3	SURPLUS/DEFICIT LRA	Rp 17,046,679	Rp 53,819,329		Rp 80,539,781

Source: Processed data

The Budget Realization Report includes information on the realization of LRA-income, expenditure, surplus/deficit-LRA, financing, and the remaining over/under budget financing, each of which has been compared with the budget in one period. In presenting this LRA, the Bajulmati Public Health Center has included some of these elements, but in its implementation, the Bajulmati Health Center budget experienced a deficit in the LRA.

4.1.2 Report on Changes in Budget Balance Over/SAL

Furthermore, the Bajulmati Health Center does not present a Report on Changes in the Over Budget Balance, because in practice the final balance that must be reported by the Bajulmati Health Center is zero (0), in other words there should be no precipitating balance in the reporting deposit made. Actually, the JKN Capitation Fund does not require a zero balance, but if at the end of the period there are Remaining Funds, these funds may not necessarily be spent before an official Document on the use of this remaining Budget/Balance is available.

4.1.3 Balance Sheet

Table 3. Balance Sheet of the Bajulmati Health Center

Bajulmati Public Health Center				
NERACA				
Period December 31, 2020 to 31 December, 2021				
No.	Description	December 31, 2020	December 31, 2021	

1	ASSET			
1.1	CURRENT ASSETS			
	Kas dan Setara Kas	Rp	170,836,841	Rp 117,017,512
	accounts receivable	Rp	-	Rp -
	Preparation	Rp	-	Rp -
			Total Current Assets	170,836,840.98
				117,017,511.98
1.2	FIXED ASSETS			
	Land	Rp	193,710,191	Rp 193,710,191
	Equipment and Machines	Rp	667,934,539	Rp 683,634,539
	Buildings and Buildings	Rp	357,304,843,400	Rp 357,304,843,400
	Roads and networks	Rp	175,438,400	Rp 175,438,400
	Other Fixed Assets	Rp	-	Rp -
			Total Fixed Assets	Rp 358,341,926,530
	Accumulated depreciation	Rp	-	Rp -
			Fixed Asset Book Value	Rp 358,341,926,530
				Rp 358,357,626,530
1.3	OTHER ASSETS	Rp	-	Rp -
	TOTAL ASSETS	Rp	358,512,763,371	Rp 358,474,644,042
2	OBLIGATION			
2.1	SHORT TERM LIABILITIES			
	Accounts payable	Rp	-	Rp -
	Expenses that still have to be paid	Rp	-	Rp -
			Total Short Term Liabilities	Rp -
				Rp -
2.2	LONG-TERM OBLIGATION	Rp	-	Rp -
	TOTAL LIABILITIES	Rp	-	Rp -
3	EQUITY			
			TOTAL EQUITY	Rp 358,512,763,371
				Rp 358,474,644,042
	TOTAL LIABILITIES AND EQUITY	Rp	358,512,763,371	Rp 358,474,644,042

Source: Processed data

Next regarding the balance sheet, the Bajulmati Health Center only presents the two elements contained in PSAP No.13 of 2015 namely Cash & Cash Equivalents, Assets and Equity. However, the name of the recording of this element in the financial reports of the Bajulmati Health Center is very different and is recorded in detail.

4.1.4 Operational Report/LO

Table 4. LO of Bajulmati Health Center

Bajulmati Public Health Center				
Operational Report (LO)				
For the Years Ended 31 December 2020 to 31 December 2021				
No.	Description	2020	2021	
1	OPERATIONAL ACTIVITIES			
	INCOME			
	BLUD Revenue	Rp 873,038,438	Rp 763,638,559	
	Total income	Rp 873,038,438	Rp 763,638,559	
	BURDEN			
	Officer's Burden	Rp 646,757,820	Rp -	
	Setup Load	Rp 226,005,899	Rp 252,786,748	
	Service Expenses	Rp 7,692,500	Rp 543,481,140	
	Maintenance Expenses	Rp 6,300,000	Rp 5,490,000	
	Power and Service Subscription Expenses	Rp -	Rp -	
	Business Travel Expenses	Rp -	Rp -	
	Depreciation Load	Rp -	Rp -	
	Load Amount	Rp 886,756,219	Rp 801,757,888	
	OPERATIONAL SURPLUS/(DEFICIT).	-Rp 13,717,781	-Rp 38,119,329	
2	NON-OPERATIONAL ACTIVITIES			
	Impairment Losses	Rp -	Rp -	
	AWESOME POSTS	Rp -	Rp -	
	LO Surplus/Deficit	-Rp 13,717,781	-Rp 38,119,329	

Source: Processed data

Then regarding operational reports, based on Table 4 above, the Bajulmati Public Health Center only applies the 4 elements contained in the Operational Report based on PSAP No.13 of 2015.

4.1.5 Cash flow statement

Next regarding the cash flow report, in its implementation the Bajulmati Public Health Center does not present the elements of the Cash Flow Report in PSAP No.13 of 2015.

4.1.6 Report on Changes in Equity/LPE

Table 5. LPE of the Bajulmati Health Center

Bajulmati Health Center				
Statement of Changes in Equity (LPE)				
For the Years Ended 31 December 2020 to 31 December 2021				
No.	Description	2020	2021	
1	INITIAL EQUITY	Rp 358,526,481,152	Rp 358,512,763,371	
2	CHANGE			
	LO Surplus/Deficit	-Rp 13,717,781	-Rp 38,119,329	
	The cumulative impact of policy changes accounting and fundamental errors			
	Inventory Value Correction	Rp -	Rp -	
	Fixed Asset Revaluation Difference	Rp -	Rp -	
	Others	Rp -	Rp -	
	Deposit to the Regional Treasury	Rp -	Rp -	
	Total Change in Equity	-Rp 13,717,781	-Rp 38,119,329	
3	FINAL EQUITY	Rp 358,512,763,371	Rp 358,474,644,042	

Source: Processed data

And for the Statement of Changes in Equity, based on the table 5 above, the Bajulmati Public Health Center only presents a number of elements in the presentation of its financial statements.

4.1.7 Notes on Financial Statements (CaLK)

The financial reports of the Bajulmati Public Health Center do not apply notes to financial reports.

4.2 Principle of Accountability

Accountability is the foundation of all governance processes and the effectiveness of this process depends on how those in power explain how they carry out their responsibilities, both constitutionally and legally. Public accountability is a form of accountability for all forms of activity carried out by a trustee towards the person or form that demands this accountability. This accountability is carried out as a form of transparency rather than the operational activities of a company (Mikael, 2021).

Accountability is accountability by institutions that are authorized to manage public resources. According to (Ulum, 2015) the type of accountability is divided into two parts, namely:

4.2.1. Internal Accountability

Accountability that applies to every level of the internal organization of the administration of the State government including the government where each official or public administrator, either individual or group at a level, is obliged to be accountable to his/her direct superior regarding the development of activity performance periodically or at any time if needed.

4.2.2. External Accountability

External Accountability Accountability attached to every State institution as an organization to account for all the mandates that have been received and carried out as well as development to be communicated to external parties. Accountability has a very important role in implementing the activities of the Bajulmati Public Health Center because the implementation of accountability aims to provide accountability to the community because the source of funds used also comes from the community. Accountability itself can be interpreted as an obligation to present and report all follow-up and activities of a person or institution, especially in the financial administration section to a higher party. In this case, there are several indicator accountability achievements that have been achieved by the Bajulmati Public Health Center, including (Mahmudi, 2016):

1. Legal Accountability and Honesty

The Head of the Puskesmas and the entire organizational structure in the Bajulmati Public Health Center have done their best to make the most of the funds obtained to provide equitable health services to the community. The Bajulmati Public Health Center utilizes effective and efficient funds obtained to maintain existing and needed facilities and infrastructure as well as fulfilling public health services in an agile and appropriate manner. The fees collected have also been adjusted to Banyuwangi Regency Regional Regulation No.17 of 2017 concerning the Second Amendment to Banyuwangi Regency Regional Regulation No.12 of 2011 and the provision of health services has been adjusted to Banyuwangi Regency

Regent Regulation No. 40 of 2018 concerning Instructions for Implementing Services in Public health center.

2. **Managerial Accountability**

The Bajulmati Public Health Center has divided tasks, authorities and responsibilities among all of its workforce so that program implementation, health service delivery, budget realization and other activities do not overlap so that these activities can run effectively and efficiently. This division of tasks, authorities and responsibilities can be seen in the organizational structure of the Bajulmati Public Health Center in accordance with the presentation in Figure 1.
3. **Program Accountability**

The Bajulmati Public Health Center has provided programs aimed at providing health services through prevention, diagnosis, therapy, recovery or healing of disease injury and other physical and mental disorders to the community, including:

 - a. Access to Health Services, which is used to provide health services to the community quickly, precisely and according to the conditions needed by the community.
 - b. Community Based Health Efforts (UKBM).
 - c. Posyandu services
 - d. Non-Communicable Diseases Integrated Development Post Services (POSBINDU PTM).
 - e. Family Health.
 - f. Disease Control
 - g. Environmental Health
4. **Policy Accountability**

Policies implemented by the Bajulmati Public Health Center related to budget realization can be seen in the allocation of funds received. The allocation of these funds was carried out with reference to the Regulation of the Minister of Health of the Republic of Indonesia Number 3 of 2019 concerning Technical Guidelines for the Use of Specific Non-Physical Allocation Funds for the Health Sector, Banyuwangi Regency Regional Regulation Number 17 of 2017 concerning the Second Amendment to Banyuwangi Regency Regional Regulation No. 12 of 2011 concerning Retribution Public Services and Regulation of the Minister of Health of the Republic of Indonesia Number 6 of 2022 concerning the Use of Health Services and Support for Health Service Operational Costs in Utilizing the National Health Insurance Capitation Fund at First Level Health Facilities Owned by the Regional Government, Capitation Fund is the amount of payment per month that is paid in advance to FKTP (First Level Health Facility). Furthermore, these policies are synchronized with the vision & mission of the Bajulmati Public Health Center in providing health services to the community evenly.
5. **Financial Accountability**

Expenditures for the services and operational activities of the Bajulmati Public Health Center are managed and recorded by 3 Treasurers which are made in the form of Financial Reports and refer to regulations that have been directed by the Banyuwangi District Health Office properly and appropriately. The accountable recording format used also comes from the Banyuwangi District Health Office. The financial reports of the Bajulmati Public Health Center are made and reported once a month at the end of the period or the end of the month. The report was first submitted to the Head of the Public Health Center for verification and forwarded to the Banyuwangi District Health Office. To carry out the final stage of evaluation and verification.

4.3 Transparency Principle

Government theory explains that transparency is a principle that guarantees access or freedom for everyone to obtain information about governance, namely information about policies, the process of making, implementing, and the results achieved. Information disclosure expected to produce healthy political competition, tolerance, and policies are made based on public preferences. Furthermore, transparency is also included in PP. Article 4 PP No. 58 of 2013 states that regional financial management is carried out in an orderly manner, in compliance with applicable laws and regulations, efficiently, transparently and responsibly with due observance of the principles of justice and compliance (Mikael, 2021). Transparency is the activity of providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly the government's accountability in the management of the resources entrusted to it and its compliance with laws and regulations (Moh Mahsun, 2015).

Transparency is one of the principles of Good Governance. Transparency means open access for all interested parties to information, such as regulations, government policies and others, which can be accessed by ordinary people or the public (Publik, 2010). Transparency is made so that the free flow of existing information is provided to be easily understood and can be monitored. For the Bajulmati Public Health Center, transparency can be used to reduce government uncertainty in policy making, and with this information disclosure it is hoped that the public can participate in giving aspirations/voices in decision making even though they are only involved in a few components. The following are some of the achievements of transparency carried out by the Bajulmati Public Health Center, including (Mikael, 2021):

- a. There are periodic reports regarding the utilization of resources
- b. Financial statements
- c. Website or Publication media

The Bajulmati Public Health Center publishes activities that it has participated in and has participated in by utilizing existing resources, both human resources and other resources through the Bajulmati Public Health Center Blog website, namely and several existing social media, including Instagram, namely Facebook, and social media accounts. the blue bird or Twitter. On the blog and social media, the Bajulmati Public Health Center always shares the programs that exist and will be carried out by the Bajulmati Public Health Center, as well as activities that are participated in by its Human Resources in order to improve the quality of the Bajulmati Public Health Center's health services. The Bajulmati Public Health Center also makes a report on its financial condition or financial report, presents its organizational structure, presents plans and results of activities that will and have been carried out in the previous period, and presents a list of fees for services to be used by the public or patients.

The implementation of PSAP No 13 of 2015 by the Bajulmati Health Center in recording its financial statements can have an impact, including:

- a. Presented information about Economic Resources, Obligations, and Equity of the Bajulmati Public Health Center.
- b. Presents information regarding the allocation and use of economic resources at the Bajulmati Public Health Center.
- c. Presents information regarding compliance with the realization of the budget by the Bajulmati Public Health Center.
- d. Provide information regarding the ability of the Public Health Center to finance the implementation of operational activities and services of the Bajulmati Public Health Center.
- e. Provide useful information to evaluate the ability and independence of the Bajulmati Health Center in realizing its operational and service budgets.
- f. Assisting the Bajulmati Public Health Center in upgrading its ability to record Financial Reports in accordance with Government Regulations.
- g. Assisting the Bajulmati Health Center in upgrading its legal status to become a Public Service Agency.

In addition to the above, the achievement of the Accountability and Transparency Principles that have been carried out by the Bajulmati Public Health Center shows that the Bajulmati Public Health Center has had an impact on the implementation of Good Governance in the Banyuwangi Regency area. Good Governance itself is good governance, solid and accountable in real terms to the community and the parties concerned. This also has an impact on improving the quality of human resources as well as the management of government cash allocation and records. Because the achievement of accountability and transparency will bring mutual trust between the government and the community. In addition, this achievement also has an impact on the existence of a relationship that is formed between Accountability and Transparency on Regional Government Performance, namely the higher accountability and the higher the transparency carried out by the government to the community, the higher the public's trust in their government. Some of the other impacts include preventing corruption, easier identification of weaknesses and strengths of government policies, strengthening social relations between the community and the community, the community and the government and being able to encourage a conducive investment climate and increase business certainty.

5. CONCLUSION

The financial reports of the Bajulmati Public Health Center have not fully implemented PSAP No.13 of 2015. This can be seen from, among the seven components in PSAP No.13 of 2015, namely LRA, SAL Amendment Report, Balance Sheet, LO, LAK, LPE, and CaLK, only 4 components have been implemented by the Bajulmati Health Center in its Financial Report. The four components that have been implemented are LRA, Balance Sheet, LO, and LPE. Meanwhile, changes to SAL, LAK and CaLK have not been implemented. However, the recording of the financial reports is in accordance with the basic format and regulations provided by the Banyuwangi District Health Office. In addition, the Bajulmati Public Health Center has also implemented the Principles of Accountability and Transparency properly and appropriately so that this can have an impact on increasing public trust in the Bajulmati Public Health Center in managing the APBD budget it receives for the realization of health services to the community.

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