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**REGENT SUKOHARJO
PROVINCE OF CENTRAL JAVA
SUKOHARJO REGENCY REGULATIONS
NUMBER 9 OF 2020**

**ABOUT
ACCOUNTING POLICIES AND ACCOUNTING SYSTEMS OF PUBLIC SERVICE AGENCY
REGIONAL TECHNICAL IMPLEMENTATION UNIT REGIONAL HEALTH CENTER
PUBLIC**

**BY THE GRACE OF ALMIGHTY GOD
REGENT SUKOHARJO,**

Considering: that based on the provisions of Article 99 paragraph (4) and paragraph (5) Minister of Home Affairs Regulation Number 79 of 2018 concerning The Regional Public Service Agency needs to establish regulations Regent regarding Accounting Policies and Accounting Systems Regional Public Service Agency Regional Technical Implementation Unit Community Health centers;

Bearing in mind: 1. Law Number 13 of 1950 concerning the Establishment of Regency Areas within the Province of Central Java;

2. Law Number 17 of 2003 concerning State Finances (State Gazette of the Republic of Indonesia of 2003 Number 47, Supplement to State Gazette of the Republic of Indonesia Number 4286);

3. Law Number 1 of 2004 concerning State Treasury (State Gazette of the Republic of Indonesia of 2004 Number 5, Supplement to State Gazette of the Republic of Indonesia Number 4355); 4. Law Number 15 of 2004 concerning Audit of

Management and Responsibility of State Finances (State Gazette of the Republic of Indonesia of 2004 Number 66, Supplement to State Gazette of the Republic of Indonesia Number 4400);

5. Law Number 12 of 2011 concerning the Establishment of Legislative Regulations (State Gazette of the Republic of Indonesia of 2011 Number 82, Supplement to the State Gazette of the Republic of Indonesia Number 5234) as amended by Law Number 15 of 2019 concerning Amendments to the Law Number 12 of 2011 concerning the Formation of Legislation (State Gazette of the Republic of Indonesia of 2019 Number 183, Supplement to the State Gazette of the Republic of Indonesia Number 6398);

- 6. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2014 Number 244, Supplement to the State Gazette of the Republic of Indonesia Number 5587) as amended several times, most recently by Law Number 9 of 2015 concerning the Second Amendment to the Law. Law Number 23 of 2014 concerning Regional Government (State Gazette of the Republic of Indonesia of 2015 Number 58, Supplement to State Gazette of the Republic of Indonesia Number 5679);**
- 7. Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Agencies (State Gazette of the Republic of Indonesia of 2005 Number 48, Supplement to State Gazette of the Republic of Indonesia Number 4502) as amended by Government Regulation Number 74 of 2012 concerning Amendments to Government Regulation Number 23 2005 concerning Financial Management of Public Service Agencies (State Gazette of the Republic of Indonesia 2012 Number 171);**
- 8. Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies (State Gazette of the Republic of Indonesia of 2006 Number 25, Supplement to State Gazette of the Republic of Indonesia Number 4614);**
- 9. Government Regulation Number 71 of 2010 concerning Government Accounting Standards (State Gazette of the Republic of Indonesia of 2010 Number 123, Supplement to State Gazette of the Republic of Indonesia Number 5165);**
- 10. Government Regulation Number 12 of 2019 concerning Regional Financial Management (State Gazette of the Republic of Indonesia of 2019 Number 42, Supplement to State Gazette of the Republic of Indonesia Number 6322);**
- 11. Presidential Regulation Number 87 of 2014 concerning Implementing Regulations of Law Number 12 of 2011 concerning the Formation of Legislative Regulations (State Gazette of the Republic of Indonesia of 2014 Number 199);**
- 12. Minister of Home Affairs Regulation Number 64 of 2013 concerning the Implementation of Accrual-Based Accounting Standards in Regional Government;**
- 13. Minister of Home Affairs Regulation Number 80 of 2015 concerning the Formation of Regional Legal Products (State Gazette of the Republic of Indonesia of 2015 Number 2036) as amended by Regulation of the Minister of Home Affairs Number 120 of 2018 concerning Amendments to Regulation of the Minister of Home Affairs Number 80 of 2015 concerning the Formation of Regional Legal Products (State Gazette of the Republic of Indonesia of 2019 Number 157);**
- 14. Minister of Home Affairs Regulation Number 79 of 2018 concerning Regional Public Service Bodies (State Gazette of the Republic of Indonesia of 2018 Number 1213);**

15. Regulation of the Minister of Finance Number 217/PMK.05/2015 of 2015 concerning Statement of Accrual-Based Government Accounting Standards Number 13 concerning Presentation of Public Service Agency Financial Reports (State Gazette of the Republic Indonesia Year 2015 Number 1818);
16. Sukoharjo Regency Regional Regulation Number 1 of 2010 concerning Principles of Regional Financial Management (Sukoharjo Regency Regional Gazette of 2010 Number 1, Supplement to Sukoharjo Regency Regional Gazette Number 172);
17. Sukoharjo Regency Regional Regulation Number 12 of the Year 2016 concerning the Formation and Structure of Regional Apparatus (2016 Sukoharjo Regency Regional Gazette Number 12, Supplement to Sukoharjo Regency Regional Gazette Number 236);
18. Regulation of the Regent of Sukoharjo Number 56 of 2014 concerning the Sukoharjo Regency Government Accounting System (Regional Gazette of Sukoharjo Regency of 2014 Number 284);
19. Sukoharjo Regent Regulation Number 98 of 2017 concerning Sukoharjo Regency Government Accounting Policy (Sukoharjo Regency Regional Gazette of 2017 Number 99);
20. Sukoharjo Regent Regulation Number 87 of 2018 concerning Financial Management Guidelines for Regional Public Service Agencies, Regional Technical Implementation Units, Health Centers Sukoharjo Regency Community (Sukoharjo Regency Regional News 2018 Number 88);

DECIDE :

To stipulate: REGENT'S REGULATION CONCERNING ACCOUNTING POLICIES AND ACCOUNTING SYSTEMS OF REGIONAL PUBLIC SERVICE AGENCY REGIONAL TECHNICAL IMPLEMENTATION UNITS PUBLIC HEALTH CENTERS.

CHAPTER I

GENERAL REQUIREMENTS

article 1

In this Regent's Regulation what is meant by:

1. Region is Sukoharjo Regency; 2. Regional

Government is the Regent as an element of Regional Government administration which leads the implementation of government affairs which are the authority of the autonomous region.

3. The Regent is the Regent of Sukoharjo.
4. Health Service is the District Health Service Sukoharjo.

- 5. Regional Public Service Agency, hereinafter abbreviated to BLUD, is a system implemented by the technical implementation unit of a regional service/agency in providing services to the community which has flexibility in financial management patterns as an exception to regional management provisions in general.**
- 6. Regional Technical Implementation Unit, hereinafter abbreviated to UPTD, is an organization that carries out operational technical activities and/or certain supporting technical activities at the Department.**
- 7. Community Health Center, hereinafter referred to Puskesmas is a health service facility carry out public health efforts and first-level individual health efforts, by prioritizing promotive and preventive efforts, to achieve the highest level of public health in the working area.**
- 8. Flexibility is freedom in financial management patterns by implementing sound business practices to improve services to the community without seeking profit in order to advance general welfare and make the nation's life more intelligent.**
- 9. Healthy business practices are the implementation of organizational functions based on good management principles in the context of providing quality, sustainable and competitive services.**
- 10. Accounting is the process of identifying, recording, measuring, classifying, summarizing financial transactions and events, presenting financial reports, interpreting the results.**
- 11. The Conceptual Framework for Government Accounting is the basic concept for preparing and developing Accounting Standards Government and is a reference for the Government Accounting Standards Committee, preparers of financial reports, examiners and users of financial reports in finding solutions to problems that have not been regulated in the Statement of Government Accounting Standards.**
- 12. Government Accounting Standards, hereinafter abbreviated as SAP, are accounting principles applied in preparing and presenting government financial reports.**
- 13. Accrual-Based SAP is SAP that recognizes income, expenses, assets, debt and equity in accrual-based financial reporting, as well as recognizing income, expenditure and financing in budget implementation reporting based on the basis specified in the APBD.**
- 14. Accounting policies are the specific principles, fundamentals, conventions, rules and practices chosen by a reporting entity in preparing and presenting financial reports.**

15. **The Government Accounting System is a systematic series of procedures, organizers, equipment and other elements to realize accounting functions from transaction analysis to financial reporting within government organizations.**
16. **Reporting Entity is a government unit consisting of one or more accounting entities which, according to the provisions of statutory regulations, is obliged to submit an accountability report in the form of a financial report with the aim of**
general.
17. **Accounting Entity is a unit in the government that manages the budget, assets and obligations which carries out accounting and presents financial reports on the basis of the accounting carried out.**
18. **Standard Chart of Accounts, hereinafter abbreviated to BAS, is an accounting general ledger estimate code which consists of a complete collection of nominal accounts and real accounts which are used in preparing journals, ledgers, work balances, trial balances and financial reports.**
19. **Accrual basis is an accounting basis that recognizes the effect of transactions and other events when the transactions and events occur, without regard to when cash or cash equivalents are received or paid.**
20. **Cash Basis is an accounting basis that recognizes the effect of transactions and other events when cash or cash equivalents are received or paid.**
21. **Recognition is the process of determining whether the criteria for recording an event or incident are fulfilled in the accounting records so that it will become a complete part of the elements of assets, liabilities, equity, income-LRA, expenditure, financing, income-LO and expenses, as will be contained in the entity's financial statements relevant reporting.**
22. **Measurement is the process of determining the value of money for recognize and include each item in the financial statements.**
23. **Disclosure is a financial report that provides complete information required by users.**
24. **Budget Realization Report, hereinafter abbreviated to LRA, is a report that presents information on the realization of LRA-income, expenditure, transfers, surplus/deficit-LRA, financing, and the remaining excess/less budget financing, each of which is compared with the budget in one period.**
25. **Report on Changes in Excess Budget Balance, hereinafter abbreviated to LPSAL, is a report that presents information on increases and decreases in SAL for the reporting year consisting of initial SAL, SiLPA/SiKPA, corrections and final SAL.**

- 26. A balance sheet is a report that presents information on the financial position of a reporting entity regarding assets, debt and equity funds on a certain date.**
- 27. Operational Report, hereinafter abbreviated to LO, is a report that presents information regarding all financial operational activities of a reporting entity which is reflected in LO-income, expenses and operational surplus/deficit of a reporting entity whose presentation is compared to the previous period.**
- 28. Cash Flow Report, hereinafter abbreviated to LAK, is a report that presents information regarding the source, use, changes in cash and cash equivalents during one accounting period, as well as the balance of cash and cash equivalents at the reporting date.**
- 29. Report on Changes in Equity, hereinafter abbreviated to LPE, is a report that presents information regarding changes in equity consisting of initial equity, surplus/deficit-LO, corrections and ending equity.**
- 30. Notes to Financial Reports, hereinafter abbreviated to CaLK, are reports that present information regarding detailed explanations or lists or analysis of the value of an item presented in the LRA, LPSAL, LO, LPE, Balance Sheet and LAK in the context of adequate disclosure.**
- 31. LRA-Revenue is all Cash Account receipts Regional General which increases the excess budget balance in the period of the relevant budget year which is the right of the regional government and does not need to be repaid by the regional government.**
- 32. LO-income is a regional government right that is recognized as an addition to equity in the relevant fiscal year period and does not need to be repaid.**
- 33. Expenditures are all expenditures from the Regional General Cash Account which reduce the Excess Budget Balance in the period of the relevant fiscal year for which the regional government will not receive repayment.**
- 34. Expenses are a decrease in economic benefits or service potential in the reporting period which reduces equity, which can be in the form of expenditure or consumption of assets or the incurrence of liabilities.**
- 35. Regional Financing is all receipts that need to be repaid and/or expenditure that will be repaid, both in the relevant budget year as well as in subsequent fiscal years.**

- 36. Assets are economic resources controlled and/or owned by the regional government as a result of past events and from which future economic and/or social benefits are expected to be obtained, both by the regional government and the community and can be measured in units of money , including non-financial resources necessary for the provision of services to the general public and resources maintained for historical and cultural reasons.**
- 37. Liabilities are debts arising from past events whose settlement results in an outflow of regional government economic resources.**
- 38. Equity is the net wealth of the regional government which is the difference between the assets and liabilities of the regional government.**
- 39. Regional Apparatus Work Units, hereinafter abbreviated to SKPD, are regional apparatus in the regional government as budget user/goods user.**
- 40. Regional Financial Management Officer, hereinafter abbreviated as PPKD, is the Head of the Regional Financial Management Work Unit who has the task of carrying out APBD management and acting as regional general treasurer.**
- 41. Correction is an act of accounting correction so that the accounts/posts presented in the entity's financial statements are as they should be.**
- 42. Adjustments are adjustment transactions at the end of the period to recognize items such as inventory, receivables, payables and others which are related to differences in recording time and which have not been recorded in current transactions or in the current period.**

BAB II

PURPOSE AND OBJECTIVES

Section 2

- (1) This Regent's Regulation is intended as a guideline for BLUDs in implementing accrual-based SAP.**
- (2) This Regent's Regulation aims to present financial reports that are relevant, reliable, comparable and understandable**

CHAPTER III

SCOPE

Article 3

The scope of this Regent's Regulation includes:

- a. BLUD Accounting Policy;**
 - b. BLUD Accounting System; And**
- vs. DOWN.**

CHAPTER IV

BLUD ACCOUNTING POLICIES**Article 4**

- (1) BLUD accounting policy as referred to in Article 3 letter a consists of:**
 - a. Conceptual framework;**
 - b. financial reporting accounting policies; And**
 - c. account accounting policy.**
- (2) The conceptual framework as referred to in paragraph (1) letter a contains the Conceptual Framework for BLUD Accounting Policies which refers to the Conceptual Framework for Government Accounting Standards.**
- (3) The financial reporting accounting policy as intended in paragraph (1) letter b contains an explanation of the elements of the financial report which function as guidance in presenting financial reporting.**
- (4) The account accounting policy as intended in paragraph (1) letter c regulates the definition, recognition, measurement, presentation and disclosure of transactions or events in accordance with the SAP Statement on:**
 - a. selection of accounting methods over accounting policies in SAP; and**
 - b. more detailed settings for accounting policies in SAP.**
- (5) The BLUD accounting policy as referred to in paragraph (1) is listed in Appendix I which is an inseparable part of this Regent's Regulation.**

BAB V**BLUD ACCOUNTING SYSTEM****Article 5**

- (1) The BLUD accounting system as intended in Article 3 letter b contains:**
 - a. choice of accounting procedures and techniques in identifying transactions, recording in journals, posting to ledgers, preparing trial balances and presenting BLUD financial reports; And**
 - b. recording techniques, recognition and disclosure of LO-income, expenses, LRA-income, expenditure, transfers, financing, assets, liabilities, equity, adjustments and corrections, preparation of BLUD financial reports.**
- (2) The BLUD financial report as intended in article (1) letters a and b consists of:**
 - a. Budget Realization Report (LRA);**
 - b. Report on Changes in Excess Budget Balance (LP-SAL);**

- c. Neraca;
- d. Operational Report (LO); e.
- Cash Flow Report (LAK); f.
- Statement of Changes in Equity (LPE); And
- g. Notes to Financial Reports (CaLK).

- (3) The BLUD accounting system as intended in paragraph (1) is listed in Appendix II which is an inseparable part of this Regent's Regulation.
- (4) The format of the BLUD financial report as intended in paragraph (2) is listed in Appendix III which is an inseparable part of this Regent's Regulation.

BAB VI

DOWN

Article 6

- (1) BAS as referred to in Article 3 letter c is a guideline for BLUDs in carrying out account coding which describes the complete financial report structure.
- (2) BAS as intended in paragraph (1) is used in:
 - a. recording transactions in journal books;
 - b. classification in the ledger;
 - c. summary of the trial balance; And
 - d. presentation in financial reports.
- (3) BAS as intended in paragraph (1) consists of level 1 up to level 5, including:
 - a. level 1 (one) shows the account code;
 - b. level 2 (two) indicates group code;
 - c. level 3 (three) shows the type code;
 - d. level 4 (four) shows the object code; And
 - e. level 5 (five) shows the object detail code.
- (4) The account code as intended in paragraph (3) letter a consists of above:
 - a. account 1 (one) shows assets;
 - b. account 2 (two) shows liabilities;
 - c. account 3 (three) shows equity;
 - d. account 4 (four) shows LRA-income;
 - e. account 5 (five) shows spending; f.
 - account 6 (six) shows transfers;
 - g. account 7 (seven) shows financing;

h. account 8 (eight) shows LO-income; and i. account 9 (nine) shows expenses.

(5) The BAS as referred to in paragraph (1) is listed in Appendix IV which is an inseparable part of this Regent's Regulation.

BAB VII

CLOSING

Article 7

This Regent's Regulation comes into force on the date of promulgation. So that everyone is aware, this Regent's Regulation is ordered to be promulgated by placing it in the Regional Gazette of Sukoharjo Regency.

Stipulated in Sukoharjo on
February 17 2020
REGENT SUKOHARJO,

ttd

WARDOYO WIJAYA

Promulgated in Sukoharjo on
February 17 2020

**REGIONAL SECRETARY
SUKOHARJO DISTRICT,**

ttd

AGUS SANTOSA

**REGIONAL NEWS SUKOHARJO DISTRICT
YEAR 2020 NUMBER 9**

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