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## **Financial Management of the Regional Public Service Agency at Dr. Sam Ratulangi Tondano Regional General Hospital**

**Kelly D. H. Mandagi<sup>1</sup>, Wilson Bogar<sup>2</sup>, Jetty E. H. Mokat<sup>3</sup>**

Public Administration Master Program, Universitas Negeri Manado, Indonesia

Email: [kellysumualmandagi@gmail.com](mailto:kellysumualmandagi@gmail.com)<sup>1</sup>, [wilsonbogar@unima.ac.id](mailto:wilsonbogar@unima.ac.id)<sup>2</sup>, [jettymokat@unima.ac.id](mailto:jettymokat@unima.ac.id)<sup>3</sup>

**Abstract.** This study aims to analyze the financial management of the Regional Public Service Agency (BLUD) at the Dr. Sam Ratulangi Tondano Regional General Hospital (RSUD), focusing on financial information systems and compliance with accounting standards as well as audit and supervision mechanisms. The background of this study is based on the importance of the flexibility of BLUD budget management to remain accountable and transparent in accordance with the Regulation of the Minister of Home Affairs No. 79 of 2018, as well as the real challenges faced by the RSUD in terms of financial systems that have not been integrated and the lack of technological capacity and supporting Human Resources. This research uses a descriptive qualitative approach with data collection techniques in the form of in-depth interviews, observation, and documentation studies. Research informants consisted of leaders, financial staff, and hospital internal auditors. The data were analyzed using data reduction techniques, data presentation, and conclusion drawing of the Miles and Huberman model, and tested for validity through triangulation of sources and methods. The results showed that financial management at RSUD Tondano is still done manually without the support of an integrated financial information system. This results in recording delays, data inaccuracies, and limited transparency in financial reporting. In addition, financial reports are not yet accessible to all relevant units and are only available to leaders and auditors. Although reports have been prepared based on the Government Accounting Standards (SAP) format, limited human resources and infrastructure have led to suboptimal financial accountability. Internal audits are conducted irregularly and external audit recommendations have not been followed up optimally due to budget constraints. This study recommends the implementation of a digital-based integrated financial information system and increasing the capacity of Human Resources so that financial management at RSUD Tondano becomes more efficient, transparent, and accountable for improving the quality of health services to the community.

**Keywords.** Financial Management, Regional Public Service Agency, Accountability, Financial Audit, Financial Information System

### **A. INTRODUCTION**

Financial management is a series of activities that include budget planning, fund allocation, transaction recording, control, and financial reporting and evaluation to ensure optimal use of funds and in accordance with regulations. public financial management is a series of financial planning, budgeting, implementation, supervision, and accountability processes

carried out by the government to ensure that state financial resources are used efficiently and effectively for the benefit of the community (Supit & Lumingkewas, 2023) [1].

Regional Public Service Agency (BLUD) is a financial management system applied by work units in local governments that provide services to the public without prioritizing profits and are oriented towards increasing the efficiency and effectiveness of public services. BLUD allows flexibility in budget management, different from regional work units (SKPD) whose management is more rigid and depends on the full APBD mechanism (Basabih & Widhikuswara, 2024) [2].

According to the Minister of Home Affairs Regulation No. 79/2018 on Regional Public Service Agency (BLUD), there are several main principles in BLUD financial management, namely: (1) Flexibility of Financial Management: BLUD can use the revenue earned from the services provided without having to be deposited entirely into the regional treasury. (2) Service-Oriented Non-Profit Principle: The main objective of BLUD is not to seek profit, but to improve the quality of public services. (3) Accountability and Transparency: BLUDs are required to prepare financial reports in accordance with government accounting standards. (4) Implementation of Efficient Financial Management Patterns: BLUD has flexibility in terms of procurement of goods and services, revenue management, and expenditure [3].

The Minister of Home Affairs Regulation No. 79/2018 on Regional Public Service Agency is the main basis for BLUD financial management. This regulation emphasizes that the RSUD with BLUD status remains under the ownership of the local government but is given the authority to manage its finances more flexibly, based on sound economic and business principles, without overriding the public service mission. Article 2 states that BLUD aims to improve services to the community to achieve social welfare and provide flexibility in financial management that is more efficient, effective, transparent, and accountable.

Proper financial management in BLUD must follow the basic principles of state financial management in accordance with Government Accounting Standards (Margareta & Riharjo, 2015) [4]. Article 99 of the Regulation of the Minister of Home Affairs states that BLUDs are required to prepare financial reports consisting of Budget Realization Reports (LRA), Reports on Changes in Excess Budget Balances (LP-SAL), Balance Sheets, Operational Reports (LO), Cash Flow Reports (LAK), and Notes to Financial Statements (CaLK). The process of preparing these reports must meet government accounting standards and be audited periodically by the regional inspectorate or the Supreme Audit Agency (BPK). This is important to avoid potential misuse of the budget and ensure that the funds managed are used in accordance with the objectives of public services.

In addition, BLUDs must also have a strong supervisory system. Article 12 of the Minister of Home Affairs Regulation also emphasizes that supervision of BLUDs is carried out by the Government Internal Supervisory Apparatus (APIP) and external auditors. This supervision aims to ensure that every financial transaction is carried out with the principle of prudence and in accordance with applicable regulations. Implementation of an effective internal control system can prevent fraud and ensure that the financial policies implemented are in line with the vision and mission of health services at the Regional General Hospital (RSUD).

One of the main problems in financial management at RSUD Dr. Sam Ratulangi Tondano is the financial system that has not been well integrated, thus hampering the effectiveness of budget management and financial reporting. The lack of integration of these systems causes difficulties in recording transactions, monitoring cash flow, and real-time financial evaluation. As a result, hospitals often experience inaccuracies in budget planning and expenditure realization.

Delays in financial recording also have an impact on the inaccuracy of financial reports, which has the potential to cause audit risks and non-compliance with applicable regulations. As an institution that must account for its finances transparently, RSUD needs to ensure that the financial system used is able to produce valid data and can be accessed easily by related parties. If not, then the risk of inefficiency in the use of the budget is greater, which in turn can have an impact on the quality of hospital services.

In addition, the lack of competence of human resources in managing financial information systems is another factor that worsens the situation. Many employees are still unfamiliar with the use of complex digital systems, leading to errors in data input and ineffective financial recording processes. This further exacerbates the obstacles in preparing accurate and timely financial reports.

Strict financial regulations are also a challenge for the RSUD in carrying out BLUD functions optimally. Hospitals must fulfill various administrative provisions governing financial recording and accountability, including in terms of reporting and auditing. Non-compliance with regulations can result in administrative sanctions, delays in the disbursement of funds, or even the loss of BLUD status which can have implications for reducing the hospital's financial flexibility.

Problems related to the financial system at RSUD Dr. Sam Ratulangi Tondano that have not been integrated have had an impact on various aspects of hospital operations. Delays in managing BPJS claims, difficulties in budget monitoring, and inefficiencies in asset management are the consequences of a financial information system that has not been running optimally. This is further exacerbated by the limited information technology facilities and infrastructure that support the integration of the financial system as a whole.

Financial management as a BLUD faces challenges in ensuring that all financial mechanisms are in accordance with applicable regulations. These challenges include the availability and integration of financial information systems, financial transparency and accountability, regulatory compliance, and human resource competencies. Therefore, this hospital needs to implement a more professional financial management strategy, starting from the implementation of digital technology to improve the efficiency of financial recording, to increasing the capacity of human resources in the field of BLUD financial management.

To overcome these problems, there needs to be an improvement strategy in the implementation of an integrated financial information system at RSUD Tondano. Improving information technology infrastructure, training for administrative staff, and strengthening internal regulations related to financial management are strategic steps that must be taken. Thus, the effectiveness of financial management can be improved, thus supporting the improvement of better-quality health services for the community.

In addition, regular compliance audits can help ensure that the hospital continues to meet applicable regulations and avoid potential legal and financial risks. With a more transparent and accountable system, the RSUD can increase public trust and strengthen its position as a professional and public welfare-oriented health service provider.

Based on this background, this study aims to analyze the financial management of the Regional Public Service Agency (BLUD) at the Dr. Sam Ratulangi Tondano Regional General Hospital (RSUD), focusing on financial information systems and compliance with accounting standards as well as audit and supervision mechanisms.

## **B. METHOD**

This research method uses a qualitative research approach. Qualitative research methods are research that intends to understand phenomena about what is experienced by research subjects, for example behavior, perceptions, motivations, actions and others, holistically and by means of descriptions in the form of words and language, in a special natural context (Moleong, 2017: 6) [5]. Thus, through this qualitative approach, it produces data systematically, factually, and accurately so that it can dig deeper into the facts about the Financial Management of the Regional Public Service Agency (BLUD) in improving the quality of health services at RSUD Dr. Sam Ratulangi Tondano.

This research is focused on 1) Financial Information System with indicators: availability of financial information system, financial system integration, transparency and accountability of financial information system; 2) Compliance with government accounting systems and financial supervision with indicators: application of government accounting standards, compliance with audit systems and financial supervision.

The informants determined by purposive sampling are Leaders and employees of RSUD Dr. Sam Ratulangi Tondano. The data collection techniques were in-depth interviews, observation, and document study. Data were analyzed using the Miles and Huberman interactive model in Mokat et al. (2021), namely data collection, data reduction, data display and conclusion drawing [6]. Testing the validity of the data, researchers used 4 main criteria put forward by Lincoln and Guba in Mokat et al. (2023), namely credibility, transferability, dependability, and confirmability [7].

## **C. RESULT AND DISCUSSION**

### **Financial Information System at Dr. Sam Ratulangi Tondano Regional General Hospital**

One of the main problems in financial management at RSUD Dr. Sam Ratulangi Tondano is the financial system that has not been well integrated, thus hampering the effectiveness of budget management and financial reporting. The lack of integration of these systems causes difficulties in recording transactions, monitoring cash flow, and real-time financial evaluation. As a result, hospitals often experience inaccuracies in budget planning and expenditure realization.

Problems related to the financial system at RSUD Dr. Sam Ratulangi Tondano that have not been integrated have had an impact on various aspects of hospital operations. Delays in managing BPJS claims, difficulties in budget monitoring, and inefficiencies in asset management are the consequences of a financial information system that has not been running optimally. This is further exacerbated by the limited information technology facilities and infrastructure that support the integration of the financial system.

The following is a description of the research results and discussion of the Financial Information System which is analyzed in depth using indicators: a) availability of financial information systems, b) integration of financial systems, and c) transparency and accountability of financial information systems.

#### ***a. Availability of financial information system***

According to Romney and Steinbart (2018), a financial information system is an information technology-based system used to collect, store, manage, and report financial information to improve the efficiency and effectiveness of an organization's financial management [8]. This system facilitates data-based decision making and makes it easier to

monitor finances in real-time. Laudon and Laudon (2018) added that this system includes hardware, software, databases, procedures, and users that support the process of managing financial data in an integrated and secure manner [9]. Gelinas et al. (2017) emphasized the role of this system in supporting internal control and accurate and timely financial reporting [10]. In the public sector, these systems must support the principles of accountability, transparency, and compliance with regulations, including Government Accounting Standards (SAP).

The results of in-depth interviews at RSUD Dr. Sam Ratulangi Tondano revealed that this hospital does not yet have an adequate financial information system (FIS). Financial management is still done manually with data from hospital units collected separately and input manually by financial staff. This process is carried out by 7 finance staff, of which only 3 people handle data input manually. The absence of a digital system led to prone to input errors, late reporting, and lack of data accuracy. The main barriers include limited budget, lack of competent human resources in information technology, and no initiative from management to build a digital system. In addition, BPJS claims data cannot be monitored in real-time, making it difficult for leaders to know the number of claims submitted, rejected, or pending.

When compared to the Value for Money theory by Mardiasmo (2021), efficiency, effectiveness and economy are the three main pillars of public financial management [11]. A good financial information system supports these principles by reducing waste and improving reporting accuracy. However, the findings at RSUD Tondano show low efficiency and accuracy due to the manual system.

In addition, the theory of Public Accountability from Mahmudi (2019) states that public accountability is a manifestation of the obligation of a public organization to account for the implementation of the organization's mission in achieving predetermined goals and objectives through periodic accountability tools. The government is required to present auditable financial reports, evaluate program achievements, and ensure compliance with public financial regulations [12]. This emphasizes the importance of accountability, transparency, and compliance in public financial management, which is the basis for implementing a good financial information system. The manual system at RSUD Tondano causes report delays and potential input errors, which threaten public accountability.

Good Governance Theory Denhardt & Denhardt (2003) in Bandiyono (2021) states The focus of public management should be on the citizens, community and civil society, where the role of government is not steering but serving, emphasizing shared values and public interest over self-interest [13]. He mentioned that the orientation of good governance should be based on public service, transparency, participation, and shared interests, not just managerial performance. This theory emphasizes transparency, accountability and participation. Financial information systems should be a tool to realize good governance. However, the absence of a digital system in RSUD hinders the implementation of these principles, especially in providing transparent access to interested parties.

Research results by Wulandari (2017) regarding the implementation of financial information systems in hospitals show that the application of information technology-based SIK increases the efficiency and accuracy of financial reporting, facilitates decision making, and minimizes the risk of input errors [14]. These results contrast with the conditions at Tondano Hospital which are still manual and have not utilized technology. Another study by Sari and Putri (2019) found that the use of integrated financial information systems in BLUD hospitals in East Java contributed to the transparency and accountability of budget management, accelerated the BPJS claim process, and supported more accurate financial audits [15]. This is different from RSUD Tondano, which does not have a similar system, so Social Insurance

Agency (BPJS) claims cannot be monitored in real-time and have the potential to cause audit problems.

The findings show that Dr. Sam Ratulangi Tondano Hospital faces serious challenges in the provision of financial information systems. The absence of a digital system makes the financial recording process slow, error-prone, and less accurate, contradicting the principles of value for money and public accountability. The lack of system integration also means that financial data cannot be monitored in real-time, especially for Social Insurance (BPJS) claims. This impacts the hospital's strategic decision-making, which is slow and not data-driven. If left unchecked, this condition can increase audit risk, reduce credibility, and weaken the effectiveness of public services. Therefore, the implementation of a technology-based financial information system is an urgent priority to improve the efficiency, accuracy, and accountability of financial management at RSUD Tondano.

### ***b. Financial Information System Integration***

Integration in the context of financial information systems (FIS) refers to the unification of various subsystems or units in the organization to share and utilize data in real-time. According to Laudon and Laudon (2018), system integration is the system's ability to connect previously separate data components and business processes, thereby creating a unified information flow, reducing data redundancy, and supporting accurate data-based decision making [9]. Romney and Steinbart (2018) emphasize that integration in SIK creates continuity of information flow, where data from one unit can be accessed by other units that need it, supports better internal control, and improves operational efficiency [8]. In public organizations such as hospitals, the integration of ICT is very important because it can facilitate coordination between units, ensure the accuracy of financial data, and support effective public services. In the public sector, ICT integration is an important foundation to ensure efficiency, transparency, and accountability, especially in the management of complex public budgets that involve many work units.

Findings at RSUD Dr. Sam Ratulangi Tondano show that the integration of financial information systems between units has not been realized. All units, such as pharmacy, laboratory, and BPJS services, submit financial data manually which is then compiled by the finance department. The absence of a system that integrates data between units means that financial information cannot be accessed in real time and is only available to the leadership and the finance department. Supporting data from interviews mentioned that limited infrastructure such as slow internet, lack of computer equipment, and the absence of integrated SIK applications are the main obstacles. In addition, the low competence of human resources in SIK management also worsens the situation, so that the process of managing financial reports often must be repeated and experiences delays.

Comparison with theory shows a significant gap. According to Mardiasmo's (2021) Value for Money theory, SIK integration enables efficiency and effectiveness in financial management by ensuring that financial data can be accessed quickly and accurately to support data-based decision making [9]. Mahmudi's (2019) Public Accountability Theory also emphasizes that an integrated financial system allows for easier oversight, minimizes the risk of errors, and ensures that public funds are used transparently and responsibly [12]. Denhardt & Denhardt's (2003) New Public Service theory in Masengi et al. (2023) reinforces the importance of public services based on shared interests, which can be achieved through system integration that enables participation, transparency, and accountability across work units [16].

Research by Wulandari (2017) reveals that the integration of SIK in government hospitals increases the speed of financial reporting, minimizes input errors, and supports data-based decision making [14]. Another study by Sari and Putri (2019) showed that BLUD hospitals in East Java that implemented integrated SIK successfully accelerated BPJS claims, increased transparency, and supported more accurate financial audits [15]. These results are very different from the conditions at RSUD Tondano, where integration limitations cause BPJS claims cannot be monitored in real-time, financial data must be compiled manually, and reports are often late.

Field findings show that poor financial system integration at RSUD Tondano has a direct impact on hospital operations. Informants mentioned that it is difficult for each unit to make plans because they do not know the overall financial condition. Delays in financial reports due to manual processes cause the finance department to have to check repeatedly to ensure data accuracy. This results in additional workload and creates the potential for repeated input errors. The absence of an integrated application and adequate internet network further exacerbates the situation, making the financial management process slow and inefficient.

The lack of system integration also poses a risk of low transparency and accountability. Access to information is only available to the finance department and leaders, while other units do not have access to the necessary data. This contradicts the principle of good governance, which demands information disclosure and participation from all work units in budget management. The current manual system also increases the risk of data manipulation, both intentional and due to input errors, which ultimately impacts the accuracy of financial reports and strategic decision-making.

This condition has the potential to cause significant audit issues. As found in interviews, BPJS claims are not monitored in real-time, making it difficult for the RSUD to know the amount of bills, pending or rejected claims. This interferes with the hospital's cash management and budget planning. In addition, because the financial management process is still manual, external auditors often find problems such as reports that do not match field conditions or inaccurate stock records. These problems indicate weak internal controls due to the absence of an integrated financial system.

From an information technology perspective, Laudon and Laudon (2018) assert that an integrated system must be able to connect all work units in the organization in real-time, facilitate automatic recording, and provide data that can be accessed quickly by authorized parties. This not only improves efficiency and accuracy, but also supports the principles of transparency and accountability, which are the main pillars of public financial management. A good system should also have an audit trail to record all transactions that occur, thus facilitating the audit and supervision process.

Therefore, RSUD Tondano needs to immediately build an integrated financial information system that covers all work units, supported by adequate technology infrastructure and intensive human resources training. The application of financial application-based technology that supports integration will increase efficiency, speed up reporting, and minimize the risk of input errors. With an integrated system, hospital leaders can monitor financial conditions in real-time, improve budget planning, and support data-based decision making. This implementation will bring RSUD Tondano in line with good public financial management practices and in accordance with international standards.

Overall, the integration of financial information systems is not just a matter of technology, but also a change in work culture that demands openness, collaboration between units, and data utilization to support better public services. If implemented correctly, this system

will change the way hospitals work from manual and fragmented to digital and integrated, which will ultimately improve the quality of health services and public trust in hospitals.

### ***c. Transparency and Accountability of Financial Information System***

Transparency and accountability are the main pillars of good public financial management, including in the health sector. According to Mardiasmo (2021), transparency is defined as the openness of government administration to access information relating to public interest. Meanwhile, accountability is a manifestation of the obligation of a public organization to be accountable for carrying out its mission in achieving the stated objectives. Laudon and Laudon (2018) emphasize that financial information systems (FIS) that support transparency and accountability must provide accurate, real-time, and easily accessible data to authorized stakeholders. The system should be designed with adequate internal controls and a complete audit trail, so that every transaction can be traced to prevent irregularities.

The results of in-depth interviews at RSUD Dr. Sam Ratulangi Tondano show that the existing financial information system does not optimally support transparency and accountability. Informants revealed that access to financial reports is limited to the leadership and finance department, while other units do not have access to data needed for evaluation or planning. In addition, internal audits are only carried out at any time by the leadership or section heads, while external audits are carried out once a year by the Public Accounting Firm. Field findings also showed problems, such as the recording of expired drug stocks but still recorded as assets, which reflected weak internal controls. The manual data entry process increases the risk of errors, delays in reports, and the need for repeated revisions.

The theory of public accountability put forward by Mahmudi (2019) asserts that "Public accountability is a manifestation of the obligation of a public organization to account for the implementation of the organization's mission in achieving predetermined goals and objectives through periodic accountability tools." In this context, SIK should support the preparation of accurate, timely, and easily auditable financial reports, both internally and externally. Meanwhile, the New Public Service theory by Denhardt and Denhardt (2003) in Masengi et al. (2023) emphasizes that "The focus of public management should be on the citizens, community and civil society, where the role of government is not steering but serving, emphasizing shared values and public interest over self-interest." This emphasizes the importance of transparency and accountability as part of value-based public services. Value for Money theory according to Mardiasmo (2021) also underlines the importance of transparency and accountability in ensuring that public funds are used efficiently, economically and effectively.

Research by Hidayat, Wardhaningrum, and Andriana (2022) analyzed financial management at the Kalisat Regional Hospital (RSD), especially in the context of transparency during the COVID-19 pandemic. Although the financial management of this hospital is in accordance with government regulations, the study results show that the principle of transparency has not been fully implemented. The hospital's financial and performance reports are only available to internal circles and cannot be openly accessed by the wider community [19]. This condition reinforces the findings in RSUD Tondano, where the transparency of financial reports is only enjoyed by the leadership and the finance department, while other units and the public do not have adequate access. This study confirms that financial information disclosure is essential to improve accountability and public trust in hospitals, especially in the era of growing information disclosure.

In addition, Kamela, Pujia, Susilowati, Yahya, and Jatmika (2025) conducted research that focused on the effect of transparency of financial reports presented through the website on public satisfaction at Dr. Chasbullah Abdulmadjid Hospital, Bekasi City. The results of this study indicate that a high level of transparency in hospital financial reports has a positive impact on public satisfaction. The public who can access financial information openly through the hospital website feel more confident in the management of public funds carried out [20]. This result is very relevant to the conditions at RSUD Tondano, which still uses a manual system and has not adopted information technology to facilitate access to financial reports, so that public trust has the potential to decline. This study strengthens the argument that digital-based transparency can improve accountability and public satisfaction.

Another study that supports these findings is the work of Andriyani (2020) which examines the factors that influence the transparency of financial information in 162 public hospitals in Indonesia. The results showed that hospital size and good management had a positive effect on the level of transparency of financial information. In contrast, other factors such as hospital type and bed occupancy rate did not have a significant effect. This finding suggests that internal organizational factors, such as the quality of leadership and management, play an important role in determining how much financial transparency and accountability can be implemented [21]. This is in line with the condition of RSUD Tondano, where the main obstacle lies in the absence of an integrated system and the lack of human resource competence to carry out transparent financial management.

These three studies show that transparency and accountability in hospital financial information systems depend not only on technology, but also on management commitment, information disclosure, and the use of systems that support accurate and real-time reporting. They reinforce the importance of integrating technology-based systems and strengthening the hospital's internal capacity to address issues like those in RSUD Tondano. These findings provide a strong basis for recommending the development of an integrated ICT that supports more open, accurate, and thoroughly auditable access to financial data, to improve public trust and the quality of hospital services.

At RSUD Tondano, conditions revealed from field findings are far from ideal. Financial reports are only prepared for leaders and auditors, not to support information disclosure to all work units. The sporadic internal audit process creates the potential for irregularities, such as reports that do not match the real conditions in the field. External auditors found significant problems, such as the recording of expired drug stocks, which showed weak internal controls. This problem is exacerbated by budget constraints and a lack of competent human resources in SIK management, so that recommendations for improvement from auditors have not been adequately followed up.

The analysis shows that the lack of transparency and accountability at RSUD Tondano is rooted in the absence of an integrated and reliable ICT system. Laudon and Laudon (2018) assert that systems that support transparency should be equipped with audit trail features, authorization-based access control, and real-time reporting capabilities. With manual systems, hospitals are vulnerable to report delays, data input errors, and potential budget abuse. In the context of public services, this threatens the principles of good governance, which require accountability and transparency as the foundation of good governance.

Lack of transparency in financial management also reduces public trust and complicates efforts to improve the quality of health services. Without transparent and accountable SIK, hospitals will find it difficult to meet audit standards from both external auditors and the public. Denhardt and Denhardt (2003) in Masengi et al. (2023) emphasize the

importance of a service orientation that prioritizes the interests of the community by providing information that is widely accessible, not just for internal bureaucratic purposes [22]. Therefore, building a system that is open and can be audited in real-time is an urgent need.

To address this issue, RSUD Tondano needs to develop an integrated ICT that supports transparency and accountability, equipped with adequate infrastructure and intensive training for human resources. This system should allow easy access to financial reports by all work units, with accurate, real-time, and protected data. The implementation of a financial dashboard that displays key performance indicators can also accelerate data-driven evaluation and decision-making. Thus, the hospital not only meets accountability standards, but also improves operational efficiency and public trust.

Overall, transparency and accountability are not just theoretical concepts, but foundations that must be supported by a good financial information system. Without an ICT that supports these two aspects, hospital financial management will continue to be characterized by delays, inaccuracies, and potential irregularities. Therefore, RSUD Tondano must commit to building a system that is open, accountable, and reliable, in line with modern public financial management practices that emphasize the common good and professional services.

## **Compliance with Government Accounting Standards**

### ***a. Application of Government Accounting Standards***

Government Accounting Standards (SAP) are basic guidelines that must be used by public sector entities, including BLUD hospitals, to prepare financial reports that are transparent, accountable, and accountable. According to Government Regulation Number 71 of 2010 concerning Government Accounting Standards, SAP is prepared on an accrual basis to reflect the actual financial position by taking into account rights and obligations, not just cash received and issued [23]. This is strengthened by the Regulation of the Minister of Home Affairs Number 79 of 2018 which regulates the technical financial management of BLUD, including the obligation to prepare SAP-based financial reports. In accordance with this regulation, every BLUD hospital must prepare a budget realization report, balance sheet, operational report, statement of changes in equity, cash flow statement, and notes to the financial statements.

The seven types of financial statements that must be prepared in accordance with Government Accounting Standards (SAP), especially those that are accrual-based as stipulated in Government Regulation Number 71 of 2010, are: 1) Budget Realization Report (LRA): Presents information on the realization of revenue, expenditure, transfers, budget surplus/deficit, and financing during the reporting period; 2) Statement of Changes in Excess Budget Balance (LP SAL): Presents changes in excess budget balances from the beginning to the end of the reporting period; 3) Balance Sheet: Presents the financial position that includes assets, liabilities, and equity at the end of the reporting period; 4) Operating Statement (LO): Presents information on income, expenses, surplus/deficit from operating activities prepared on an accrual basis; 5) Statement of Cash Flows (LAK): Presents information on cash inflows and outflows during the reporting period categorized into operating, investing, and financing activities; 6) Statement of Changes in Equity (LPE): Presents information on changes in equity during the reporting period, reflecting the results of operating and non-operating activities; 7) Notes to Financial Statements (CaLK): Presents detailed explanations of items in the financial statements, accounting policies used, and additional information necessary for the interpretation of the financial statements.

The provisions and reporting mechanisms stipulated in accrual-based SAP demand comprehensive and accurate financial data management. The correct reporting process must

start from collecting real-time financial transaction data, verifying the validity of documents, classifying accounts according to SAP, to preparing reports that cover all aspects of hospital finances. According to Mahmudi (2019), SAP encourages the preparation of reports that not only focus on cash in and out, but also record the obligations and rights of the hospital. Financial information systems that support SAP must be equipped with modules that facilitate account classification, integration between units, and system-based internal control.

The findings in the field show that RSUD Dr. Sam Ratulangi Tondano has tried to prepare financial reports referring to SAP, including preparing seven types of reports that are required every year. However, financial transaction data processing is still done manually by the finance department, without the support of an adequate integrated information system. The report preparation process involves manual double-checking which often causes delays and potential errors. The information collected shows that annual training for finance staff on SAP has not reached all staff involved in financial management, so SAP implementation remains partial and prone to reporting inaccuracies.

In a theoretical perspective, the concept of Value for Money expressed by Mardiasmo (2021) emphasizes that efficient, effective, and economical financial management can only be achieved by consistently implementing SAP. SAP allows hospitals to measure financial performance based on results achieved, not just spending. Public Accountability Theory by Mahmudi (2019) states that "Public accountability is a manifestation of the obligation of a public organization to account for the implementation of the organization's mission in achieving predetermined goals and objectives through periodic accountability tools." In the context of RSUD Tondano, the preparation of SAP-based reports must be an accountability tool that can be audited and trusted by the public. Meanwhile, the theory of Good Governance put forward by Denhardt and Denhardt (2003) states, "The focus of public management should be on the citizens, community and civil society, where the role of government is not steering but serving, emphasizing shared values and public interest over self-interest." This emphasizes that the implementation of SAP is not only an administrative obligation, but also part of public services that prioritize transparency and accountability.

Research by Wulandari (2017) on the implementation of SAP in government hospitals found that the application of accrual-based SAP increases the accuracy of financial reports and facilitates the audit process, although it still faces HR and technology constraints. This study reveals that hospitals that have integrated financial information systems tend to be faster in preparing reports and following up on audit findings. Meanwhile, a study by Rachmawati and Nurjanah (2020) on RSUD in East Java shows that the implementation of accrual-based SAP can increase public trust and minimize potential irregularities, although full implementation still requires infrastructure improvements and continuous training [24]. These two studies are relevant to the condition of RSUD Tondano, which faces similar constraints, such as limited technology and limited HR training.

Although RSUD Tondano has prepared financial reports according to the SAP format, the processes used are still far from ideal practices. Limited information technology infrastructure, lack of competent human resources, and time-consuming manual processes make financial reports often late, inaccurate, and at risk of audit findings. In fact, SAP is designed to support the principles of transparency, accountability, and results-based financial management. Laudon and Laudon (2018) emphasize that information systems that support SAP must be integrated, equipped with an audit trail, and able to present accurate real-time data.

The lack of proper SAP implementation also impacts the hospital's strategic decision-making. Hospital leaders need valid and timely financial data to formulate policies, manage

budgets, and plan investments. The manual system used today is unable to meet these needs, so the hospital is at risk of experiencing a mismatch between budget plans and realization. This also weakens the hospital's position in the face of external audits, as the reports prepared do not fully reflect actual financial conditions.

To improve this condition, RSUD Tondano needs to immediately develop an integrated financial information system that supports the implementation of accrual-based SAP. This system should be equipped with modules for recording transactions, classifying accounts, internal controls, and standardized reporting. In addition, intensive training for human resources involved in financial management must be carried out on an ongoing basis so that they understand the principles of SAP and are able to implement it properly. The use of cloud technology and financial management dashboards will also facilitate monitoring of financial performance and accelerate the audit process.

#### ***b. Compliance with Audit and Financial Supervision System***

Compliance with the audit system and financial supervision is a crucial component in public financial governance, especially in health care institutions that implement BLUD financial management patterns. Supervision in this context is interpreted as a systematic and continuous effort to ensure that all financial activities take place according to regulations and accountability principles. Supervision is not just an administrative evaluation, but an integral part of creating a transparent and responsible organizational culture. In audit practice, the aspects that must be maintained are the independence, objectivity, and reliability of the financial verification process that should be integrated in a regular and digital-based hospital management system.

In an ideal audit system, internal audits are conducted on a scheduled basis and supported by competent internal supervisory units, while external audits are conducted by independent institutions such as the Supreme Audit Agency (BPK), Inspectorate, or Public Accountant Office (KAP) in accordance with the provisions of the Minister of Home Affairs Regulation No. 79/2018. This audit should not only be an annual formality, but also a corrective tool for financial systems that are not yet optimal. With the implementation of accrual-based SAP and integrated information systems, financial reports can be accounted for in real-time and can be monitored across organizational units. However, this ideal implementation is still not fully realized at RSUD Dr. Sam Ratulangi Tondano.

Based on the results of interviews and documents analyzed, it was found that internal audits at the RSUD do not have a fixed schedule and are only carried out by the hospital leadership, which structurally does not meet the principle of independence. External audits are conducted annually by BPK and KAP, but strategic recommendations from the audit results, such as the development of a digital financial information system, have not been implemented due to budget and human resource constraints. This indicates a gap between normative regulations and managerial reality, where commitment to improving the audit system has not been a serious management priority.

The most striking finding was the recording of expired medicines as active assets in the hospital's financial statements. The lack of integration between the finance department and service units, as well as the manual recording that is still dominant, are the main sources of data errors and reporting delays. This situation shows the weakness of internal control, which should be the first line of defense in preventing financial errors and irregularities. The limitations of the recording system also make the monitoring process reactive, not preventive. In fact, the

existence of an interconnected financial information system is an important indicator in modern public auditing.

This phenomenon reinforces the New Public Service theory of Denhardt & Denhardt (2003) in Masengi et al. (2003) which emphasizes that modern public services must prioritize the value of transparency and community involvement in the monitoring process. It is not enough to conduct audits as an administrative obligation, but must make them a tool for organizational learning and public accountability. In this context, a weak supervisory system will result in low public trust and potentially create moral hazard within the organization (Dwiyanto, 2021) [25]. Previous research also proves that hospitals that have implemented digital-based financial systems show higher audit compliance and are able to respond to findings more quickly and accurately.

Thus, it can be concluded that compliance with the audit system and financial supervision at RSUD Dr. Sam Ratulangi Tondano still faces various structural, technical, and resource constraints. The main problem lies in the lack of a system that supports the integration of comprehensive financial information, weak internal controls, and the low capacity of Human Resources in understanding and implementing good governance-based audit principles. Therefore, the transformation of technology-based monitoring systems and strengthening the capacity and commitment of leaders are imperative to build transparent, accountable and professional hospital financial governance.

#### **D. CONCLUSION**

Based on the results of the research and discussion described above, it can be concluded that first, the financial information system at Dr. Sam Ratulangi Tondano Hospital is inadequate. This can be seen from 1) availability of financial information systems, hospitals still use manual processes that are prone to errors, delays, and do not support the accuracy of financial data, 2) Integration of financial information systems: the system has not been connected between units and Social Insurance Agency (BPJS) claims cannot be monitored in real-time, which causes obstacles in operational planning and financial reporting, 3) transparency and accountability, access to financial reports is still limited to leaders, finance department, and auditors, so other units and the public do not have adequate access. The internal audit process is unscheduled and external audits still find problems, such as expired drug stocks that remain recorded.

Second, compliance with Government Accounting Standards and financial supervision is not optimal, this can be seen from 1) Implementation of Government Accounting Standards (SAP), financial reports are prepared according to the SAP format, but are still manual-based with limited technology and low human resource readiness. As a result, financial management is prone to errors and irregularities, and does not meet the principles of transparency, accountability and efficiency set by regulations, 2) Compliance with audit and financial supervision systems: characterized by unscheduled internal audits, minimal follow-up of external audits, and error-prone manual recording. Low human resource capacity and the absence of an integrated financial information system also hamper transparency and accountability in financial management.

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