

THE EFFECT OF EXPENDITURE TREASURER ROLE ON THE QUALITY OF FINANCIAL STATEMENTS IN THE REGIONAL PUBLIC SERVICE AGENCY OF HEALTH SERVICES IN BANDUNG DISTRICT

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***ABSTRACT**---This study aims to determine the effect of the role of the expenditure treasurer on the quality of financial reports in the regional public service agency of health services in Bandung District. The background of this research is that there is still a recording error that is carried out by the treasurer of expenditure so that it affects the financial statements. The method used in this study is explanatory research using simple regression analysis. The coefficient of determination and hypothesis testing use t test and data processing assisted by SPSS software. The sample in this study is based on purposive sampling method. In this study the number of samples examined were 31 public service agencies in the health service area in Bandung District with a total of 31 respondents. The results of this study indicate that the role of expenditure treasurer has a significant effect on the quality of financial statements. In addition, the role of the expenditure treasurer was able to influence the quality of the financial services report of the health service public services in Bandung District.*

***Keywords**---The Role of the Expenditure Treasurer, Quality of Financial Statements*

I. INTRODUCTION

Background

Law Number 1 of 2004 concerning the State Treasury is one of the laws that were formed in the framework of public sector reform in terms of state finances carried out by the Indonesian government. Articles 68 and 69 of the law mentions the financial management of Public Service Agency (BLU). Public Service Agency was formed to improve services to the community in order to advance public welfare and educate the nation's life. The regional public service agency (BLU) is part of the central government while the Regional Public Service Agency (BLUD) is part of the regional government.

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Therefore, both BLU and BLUD are among the government's policies in the field of state finance to improve services to the public.

Public service agencies (BLU) must prepare financial reports in accordance with financial accounting standards (SAK) set by the Indonesian Professional Accountants Association and must submit financial reports to the Ministries / Institutions in accordance with Government Accounting standards. Then the financial statements will be consolidated with the financial statements of the Ministry / Agency. Government Accounting Standards is a standard for the preparation of financial statements that owned by government are prepared in the form of accounting principles in preparing and presenting government financial reports. So it can be said that government accounting standards are a requirement in an effort to improve the quality of financial statements. The information contained in the Regional Government Financial Report (LKPD) can be said to be of quality if it fulfills some qualitative characteristics as required by Government Accounting Standards in accordance with Government Regulation Number 71 of 2010 in paragraph 35 that is relevant, reliable, comparable and can be understood.

Puskesmas as one of the public service institutions plays an important role in improving the degree of public health. Puskesmas are required to be able to serve the peoples, be able to develop and be independent and must be able to compete and provide quality and affordable services for the community. In this case the Puskesmas is one of the regional government-owned public service institutions included in the BLUD.

Puskesmas in Bandung Regency as an institution whose main task and function is to provide services to the community has implemented the BLUD financial management pattern and has become the Regional Public Service Agency for Health Services (BLUD Yankes). However, in its implementation there are still problems that occur that affect the financial statements. Among them is the recording error on transactions carried out by the treasurer of expenditure. Based on an interview with the head of administration (TU), one of the BLUD Yankes, when post errors occurred that resulted in financial statements showing results that were not in accordance with the actual situation. In addition, sometimes there are errors in calculating the tax so that the calculated tax is not appropriate. This is because the expenditure treasurer who serves at BLUD Yankes is not a graduate from the financial sector and the majority comes from the health sector such as midwives and nurses.

Treasurer spending has an important role in the financial process. The treasurer of expenditure plays a role in the process of administering expenditure in terms of administering cash, money supply and adding money and accountability. If the treasurer of expenditure carries out its main duties and functions correctly, it is expected to be able to provide a tangible contribution to the creation of good management and accountability and timely reporting. So as to produce a reliable information in the form of a quality financial report.

Identification of Research Problems

Identify the problem to find out how the problem involves the role of the treasurer of expenditures on the quality of financial reports at the Yankes BLUD in Bandung Regency. Based on the stated above, the problem identification proposed in this study is whether the role of the treasurer of expenditure affects the quality of financial statements.

II. LITERATURE REVIEW

Financial Reporting of Public Sector Organizations

Based on Government Regulation No. 24 of 2005 concerning Government Accounting Standards states that each reporting entity has an obligation to report the efforts that have been made and the results achieved in implementing activities systematically and structured in a reporting period for the benefit of:

- a. **Accountability.** Responsible for managing resources and implementing policies entrusted to reporting entities in achieving periodically determined goals.
- b. **Management.** Help users to evaluate the implementation of a reporting entity's activities in the reporting period so as to facilitate the planning, management and control functions of all assets, liabilities and equity of government funds for the benefit of the public.
- c. **Transparency.** Providing open and honest financial information to the community based on the consideration that the public has the right to openly and comprehensively know about the responsibility of the government in managing the resources that entrusted to it and its compliance with laws and regulations.
- d. **Balance between generations.** Help the users in knowing the adequacy of government revenues in the reporting period to finance all allocated expenditures and whether future generations are assumed to share in the expenditure burden.

Regional Public Service Agencies.

Definition of Regional Public Service Agency

According to Regulation of the Minister of Internal Affairs No. 61 of 2007 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies article 1 states that the definition of Regional Public Service Agencies is as follows:

"Regional Public Service Agency, hereinafter referred to as BLUD, is a Regional Apparatus Work Unit or Work Unit in a Regional Apparatus Work Unit within the regional government environment established to provide services to the public in the form of goods and / or services sold without prioritizing profit seeking, and in carrying out its activities are based on the principles of efficiency and productivity. "

From that understanding, it can be seen that there are similarities between Public Service Agency and public service agencies (regions), which are formed to provide services to the community without prioritizing profit seeking. The difference lies in who can become a BLUD. Work units that can become BLUDs are SKPD or SKPD work units.

Financial Management Patterns of Regional Public Service Agencies (PPK-BLUD)

According to Regulation of the Minister of Internal Affairs No. 61 of 2007 concerning Technical Guidelines for Financial Management of Regional Public Service Agencies article 3 states that the definition of Financial Management Patterns of Regional Public Service Agencies (PPK-BLUD) is as follows:

"BLUD Financial Management Pattern, hereinafter referred to as PPKBLUD, is a financial management pattern that provides flexibility in the form of flexibility to implement the business practices to improve services to the public in order to advance public welfare and improve the life of the nation, as an exception to the provisions of regional financial management in generally."

Treasurer of expenses

In Indonesia, the matter of state treasury has been regulated in Law Number 1 of 2004 concerning State Treasury. In this Law the Treasurer is defined as any person or entity assigned to and on behalf of the state / region, receives, saves, and pays / hands over money or securities or state / regional goods.

In general, treasurers consist of treasurers of revenue and treasurers of expenditure. According to Government Regulation (PP) no. 55 of 2008, the treasurer of SKPD expenditure has the duty to receive, save, pay, administer, and account for the expenditure of money in the context of implementing the Regional Budget on SKPD. In account of the expenditure of money, the treasurer of expenditure is required to make an accountability report. PP no. 55 of 2008 also describes the treasurer of expenditures as compulsory income tax (PPh) and other taxes, must deposit all receipt of deductions and taxes collected to the State Treasury account at a state bank or other bank determined by the Minister of Finance as a perception bank or checking account in the term time according to statutory provisions Based on PP no. 55 of 2008 In carrying out their duties, the treasurer for issuing SKPD is authorized to:

- a. Submit payment requests using SPP UP / GU / TU and SPP-LS;
- b. Receive and save inventory money;
- c. Carry out payments from the inventory money it manages;
- d. Refuse payment orders from Budget Users / Budget User Authorities that do not comply with regulatory requirements;
- e. Examine the completeness of supporting documents SPP-LS that provided by PPTK;
- f. Returning supporting documents of SPP-LS provided by PPTK, if the document does not meet the requirements and / or is incomplete.

The Role of the Treasurer of Expenditures

Soekanto (2009: 212-213) states the role is a dynamic process of status. In an organization everyone has various characteristics in carrying out the duties, obligations or responsibilities that have been given by each organization or institution. These tasks are the limits of a person to carry out the work that has been given based on the regulations of the organization or institution so that all work can be neatly organized and can be accounted for by each employee.

Levinson (in Soekanto 2009: 213) said the role includes three things, namely:

- a. The role includes norms associated with one's position or place in society. The role in this sense is a series of rules that guide someone in social life.
- b. The role is a concept of what can be done by individuals in society as an organization.
- c. The role can also be said as individual behavior that is important for the social structure of society.

Framework for Thinking

Treasurer expenditure as a person who plays an important role in the process of cash disbursement in the Regional Public Service Agency has an influence on one of the outputs produced in the form of financial statements. The value of money that appears on the existing shopping account on the financial statements comes from the treasurer accountability report.

If there is an error in inputting a number or an error in entering the value of expenditure into an account / post that is not appropriate, it will affect the quality of the financial statements produced. The poor quality of financial statements will affect decision making in the future.

The role of the treasurer of expenditure on the quality of financial statements is closely related, according to previous research conducted by Heri Susilawati (2016) where the results of the study indicate that the role of the treasurer of expenditure significantly influences toward the quality of the financial statements of the Regional Government of Sigi Regency. The results of research conducted by Freddie Lasmara and Sri Rahayu (2016) show that the competence of financial management human resources affects the quality of financial statements.

III. RESEARCH METHODS

3.1. Population and Sample

The population in this study were 31 BLUD Yankes in Bandung Regency, namely:

Table 3.1
Population List

No	BLUD Name	Address
1	BLUD Yankes Kec. Rancabali	Taman Unyil Alam Endah No. 7
2	BLUD Yankes Kec. Pasirjambu	Jl. Stasiun Cisondari No. 1
3	BLUD Yankes Kec. Pangalengan	Jl. Alun-Alun Pangalengan
4	BLUD Yankes Kec. Cimaung	Jl. Gunung Puntang Km 28
5	BLUD Yankes Kec. Kertasari	Jl. Raya Lebaksari
6	BLUD Yankes Kec. Pacet	Jl. Cagak Desa Maruyung
7	BLUD Yankes Kec. Ibun	Jl. Raya Oma Angga wisata No. 3
8	BLUD Yankes Kec. Paseh	Jl. Cipaku No. 94
9	BLUD Yankes Kec. Cikancung	Jl. Cinangka Ds. Mandalasari
10	BLUD Yankes Kec. Cicalengka	Jl. Raya Cicalengka No. 321
11	BLUD Yankes Kec. Nagreg	Jl. Raya Nagreg Km 37
12	BLUD Yankes Kec. Rancaekek	Jl. Raya Rancaekek No 79
13	BLUD Yankes Kec. Majalaya	Jl. Stasiun No 1 Majalaya
14	BLUD Yankes Kec. Solokan Jeruk	Jl. Sastra No. 2 Solokan Jeruk
15	BLUD Yankes Kec. Ciparay	Jl. Raya Laswi No. 819
16	BLUD Yankes Kec. Baleendah	Jl. Banjaran Km 11,5 Kulalet
17	BLUD Yankes Kec. Arjasari	Jl. Raya Arjasari No. 1
18	BLUD Yankes Kec. Banjaran	Jl. Pajagalan No.18 Banjaran
19	BLUD Yankes Kec. Pameungpeuk	Jl. Raya Banjaran Km 14
20	BLUD Yankes Kec. Katapang	Jl. Terusan Kopo Km 13,5 No. 2
21	BLUD Yankes Kec. Soreang	Jl. Raya Soreang-Banjaran Km 3
22	BLUD Yankes Kec. Kutawaringin	Jl. Raya Soreang Cipatik Km 8
23	BLUD Yankes Kec. Margaasih	Jl. Rancamalang
24	BLUD Yankes Kec. Margahayu	Jl. Terusan Kopo 14

25	BLUD Yankes Kec. Dayeuhkolot	Jl. Raya Dayeuhkolot No. 423
26	BLUD Yankes Kec. Canguang	Jl. Terusan Palasari
27	BLUD Yankes Kec. Bojongsoang	Jl. Raya Bojongsoang No. 323
28	BLUD Yankes Kec. Cileunyi	Jl. Raya Cileunyi Km 18
29	BLUD Yankes Kec. Ciwidey	Jl. Babakan Tiga No.6
30	BLUD Yankes Kec. Cilengkrang	Komp. Pasirjati Blok D
31	BLUD Yankes Kec. Cimenyan	Jl. Terusan Padasuka

(Source : <https://www.bantuanbpjs.com/daftar-kode-faskes-dan-alamat-rumah-sakit-puskesmas-klinik-dan-apotek-di-kabupaten-bandung/>)

The sampling method in this study used purposive sampling. According to Sugiyono (2012: 126) purposive sampling is a sampling technique with certain considerations. This purposive sampling method is expected to represent the population and not cause bias for the results of the study.

Variable Operationalization

The variables in this study consisted of the independent variable and the dependent variable whose explanation was as follows:

a. Independent Variable (Independent Variable).

The independent variable is a variable that affects the dependent variable, both positive and negative. In this study, the authors lists 1 independent variable, namely the Role of the Treasurer of Expenditures (X).

b. Dependent Variable.

The dependent variable (Y) is the main variable that is appropriate in the investigation. In this study, the authors include Quality of Financial Statements (Y).

Table 3.2
Operationalization of Variables

Variable	Dimension	Indikator	Skala Pengukuran	Instrument
X: The Role of the Treasurer of Expenditures (PP no. 55 of 2008)	1. Receive Money	1. Receive inventory money	Interval	Questionnaire
	2. Saving Money	1. Save inventory money	Interval	Questionnaire
	3. Pay money	1. Carrying out payments of the money managed by him; 2. Deposit the deduction / collection of obligations to the State to the State General Treasury	Interval	Questionnaire

		Account.		
	4. Administer money	<ol style="list-style-type: none"> 1. Submit payment request using SPP UP / GU / TU and SPP-LS; 2. Refuse payment orders from Budget Users / Budget User Authorities that are not in accordance with regulatory requirements; 3. Examine the completeness of supporting documents SPP-LS provided by PPTK; 4. Administer money inventory transactions 	Interval	Questionnaire
	5. Responsible for spending money	<ol style="list-style-type: none"> 1. Make a treasurer accountability report 	Interval	Questionnaire
Y: Quality of Financial Statements (PP No. 71 of 2010)	1. Relevant	<ol style="list-style-type: none"> 1. Have the benefit of feedback 2. Has predictive benefits 3. Be on time 4. Complete 	Interval	Questionnaire
	2. Reliable	<ol style="list-style-type: none"> 1. Honest presentation 2. Can be verified 3. Neutrality 	Interval	Questionnaire
	3. Can be compared	<ol style="list-style-type: none"> 1. Comparisons can be done internally and externally 	Interval	Questionnaire

	4. Can be understood	1. Limits for understanding users	Interval	Questionnaire
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Source: Data is reprocessed

Hypothesis Testing

According to Sugiyono (2012: 160) the hypothesis is a temporary answer to the formulation of the research problem. Sugiyono (2012: 164) explains that testing the effect of x on y partially on its free point is done to test the coefficient partially (t test) by comparing t tables with t arithmetic, namely:

H_0 is rejected, and H_a is accepted = $t > t_{table}$

H_0 is accepted, and H_a is rejected = $t \leq t_{table}$

Where:

H_0 : There is no influence of the treasurer of expenditure on the quality of financial statements at the Yankes BLUD in Bandung Regency

H_a : There is an influence of the role of the treasurer of expenditure on the quality of financial statements at BLUD Yankes in Bandung Regency

IV. Research Results and Discussion

The Role of the Treasurer of Expenditures

Based on the results of respondents' answers it can be said that the Indicator of the Role of the Treasurer of Expenditure at 31 BLUD Yankes in Bandung District obtained a score of 1,340 from an ideal score of 1,550 or with a percentage score of 86.4% which is in the 84-100 interval and is included in the excellent category. This shows that the role of treasurer of expenditure at BLUD Yankes in Bandung Regency is already good. The majority of expenditure treasurers already understand how to manage money. Starting from the activities of receiving money in accordance with SP2D, saving money in the treasury account, cutting and depositing taxes on transactions, paying using a letter requesting payment, rejecting payments that are not in accordance with the provisions, examining the completeness of documents, administering money transactions, and making accountability reports.

Quality of Financial Statements

Based on the results of research on the variable quality of financial statements, a score of 1,306 is obtained from an ideal score of 1,550. These results indicate that the variable percentage of the quality of financial statements is 84.2%, which is in the interval 84-100 and is included in the excellent category. This means that the quality of financial statements is considered good.

The preparation of financial statements shows good results in paying attention to relevant indicators which are one of the qualitative characteristics of financial statements. The percentage of the total score obtained overall from the statements forming the relevant indicators was 83.4% and included in either category. These results indicate that the majority of financial reports produced by each BLUD Yankes in Bandung District have sufficient feedback to benefit users of financial

statements. In addition, financial reports also have predictive benefits to help users predict the future based on past results and present events. Financial reports also always present timely of information.

The Influence of the Spending Treasurer's Role on the Quality of Financial Statements

The results of this study indicate that the variable variation in the role of the Treasurer of Expenditure is able to explain variations in the variable quality of financial statements. The results of the regression analysis obtained a positive sign coefficient which means the better the role of the Treasurer of Spending will further improve the quality of financial statements. Correlation coefficient value of the relationship between the Role of the Treasurer of Expenditures and the Quality of Financial Statements was obtained at 0.565 and included in the medium category. The direction of the positive relationship between the Role of the Treasurer of Expenditures with the Quality of Financial Statements shows that the Role of the good Treasurer of Expenditures tends to be followed by an increase in the Quality of Financial Statements.

The coefficient of determination (R Square) was obtained for 0.319. it Means that the role of the Treasurer of Expenditures has an effect of 31.9% on the quality of financial statements. While the remaining 67.1% is the influence of other factors that not examined. This research is supported by Heri Susilawati (2016) which shows that there is an influence between the role of the expenditure treasurer and SKPD financial administration officials on the quality of the financial statements of the local government.

V. Conclusions and Suggestions

Conclusion

Based on the results of research and discussion that has been described, regarding the influence of the Role of the Treasurer of Expenditure on the Quality of Financial Statements, the author can draw the conclusion that the Role of the Treasurer of Spending affects the Quality of Financial Statements. Variation in the Role of Spending Treasurers is able to explain variations in the Quality of Financial Statements. Therefore, with the role of a good treasurer of expenditure can improve the quality of Yankes BLUD financial reports in Bandung Regency.

Suggestion

For other parties who are interested in researching this topic in more depth, the authors suggest that researchers can further research more about other factors and interactions that affect the quality of financial statements in addition to the role of treasurer of Expenditure. Other factors that can affect the quality of local government financial reports such as supervision or internal control systems.

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