



## Evaluation of Fixed Asset Presentation Based on Government Accounting Standards (SAP) at Regional General Hospitals (RSUD) Bahteramas, Southeast Sulawesi Province

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**Keywords:** *Fixed Assets, Financial Statement Presentation, PSAP No. 07, Bahteramas Regional Hospital, Government Accounting Standards.*

**Abstract:** *This study aims to evaluate the presentation of fixed assets at Bahteramas Regional General Hospital (RSUD) Southeast Sulawesi Province based on Government Accounting Standards (SAP). Fixed assets are one of the key components in local government financial statements because they have significant material value and influence the presentation of the balance sheet and operational reports. This research employs a descriptive analysis approach with a case study method. Data were collected through documentation of RSUD Bahteramas' financial reports, interviews with relevant parties, and a literature review on government accounting regulations, particularly PSAP No. 07 on Fixed Asset Accounting. The findings indicate that the presentation of fixed assets at RSUD Bahteramas has been referred to SAP provisions, both in terms of recognition, measurement, and presentation in financial statements. Fixed assets are recognized when received and ready for use, measured based on acquisition cost and fair value (especially for grant assets), and depreciated using the straight-line method according to the useful life of the assets.*



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### Introduction

Hospitals, as autonomous healthcare organizations, face stringent demands for effective resource management, with the relevance and reliability of financial reports being key indicators of management success (NST, 2020). Globally, the healthcare sector is undergoing rapid transformation following the COVID-19 pandemic, with the number of hospitals in developing countries like Indonesia expected to grow by 5-7% annually in 2021-2024, driven by regulations such as Law Number 44 of 2009 concerning Hospitals and the implementation of the National Health Insurance (JKN) (Azahra, 2021; Fitriani.B, 2019). This trend emphasizes not only operational efficiency but also transparency in financial reporting to support economic decision-making by stakeholders, including local governments and creditors,

making it both scientifically relevant for the development of public accounting and practically relevant for optimizing promotive, preventive, curative, and rehabilitative services.

In Indonesia, fixed asset management in regional hospitals with Regional Public Service Agency (BLUD) status, such as Bahteramas Regional General Hospital in Southeast Sulawesi Province, is strictly regulated by Government Accounting Standards Statement (SAP) No. 07 concerning Fixed Asset Accounting and SAP No. 08 concerning Construction in Progress, which require accurate recognition, valuation, depreciation, and reporting to maximize the economic benefits of assets (G, 2020). Empirical data from the Bahteramas Regional General Hospital Depreciation Recapitulation Report shows a decrease in the value of fixed assets from IDR 522.221 billion in 2021 to IDR 504.222 billion in 2023, primarily due to the reclassification of damaged assets and the elimination of depreciation, as confirmed through interviews with Finance Department staff. This phenomenon reflects a current issue at provincial referral hospitals, where fixed assets, such as buildings (a decrease from IDR 344 billion to IDR 335 billion) and machine equipment must support operations on 17.5 hectares of land with a building area of 49,537 m<sup>2</sup>, but are often hampered by damage and suboptimal utilization.

Previous research has shown that the valuation and reporting of fixed assets in local government agencies tend to adhere to their initial acquisition value, as found by Sari (2020) at the Muna Regency Regional Financial and Asset Management Agency, which presents fixed asset balance sheets periodically to ensure accountability. Similarly, Kusuma (2022) stated that the classification of fixed assets at Ratu Zalecha Martapura Regional Hospital is in accordance with SAP, including land, machinery, buildings, irrigation networks, other fixed assets, and construction in progress, thus supporting reporting efficiency. These findings underscore the role of accounting standards in improving the quality of BLUD hospital financial reports.

## Theoretical Basis and Hypothesis

### Understanding Government Accounting Standards

Husin (2025), Understanding Government Accounting Standards Based on Government Regulation No. 71 of 2010 concerning Government Accounting Standards are accounting principles applied in preparing and presenting government financial reports. Understanding government accounting standards is a person's ability to measure, classify and summarize the presentation of financial report elements in accordance with the provisions applicable in government accounting standards (Inuzula & Bustami, 2021). According to Indra Bastian (2010) Government Accounting Standards have indicators including (1) regulations, (2) human resources, and (3) supporting systems and facilities.

### Fixed Asset Accounting

According to the American Institute of Certified Public Accountants (AICPA), accounting is the art of recording, classifying, and summarizing in a significant manner, and in terms of money, events and events which are at least of a financial character, and interpreting the results thereof. According to the American Accounting Association (AAA), accounting is the process of identifying, measuring, and reporting economic information to permit informed judgments and decisions by users of the information.

The definition of accounting from the two explanations above, can be simply summarized as the process of identifying, measuring, recording and reporting financial economic information that is useful for assessment and decision making for parties who need it.

Sofyan Syafri Harahap (2003) defines accounting as follows: "Accounting is the art of recording, classifying and summarizing in a certain way and in monetary terms, transactions and events which are generally of a financial nature and including interpreting the results."

Al Haryono Yusuf (2001) defines accounting from several perspectives, namely from the user's perspective and from the process of its activities. From the user's perspective, accounting can be defined as a discipline that provides information to enable the efficient implementation and assessment of a company's operations and to evaluate an organization's activities. From the activity perspective, accounting can be defined as "a process of recording, managing, summarizing, reporting, and analyzing an organization's finances."

According to Government Accounting Statement Number 07 contained in Government Regulation Number 71 of 2010, Fixed Assets are tangible assets that have a useful life of more than 12

(twelve) months to be used, or intended to be used, in government activities or utilized by the general public. Fixed assets are divided into 2 categories, namely tangible fixed assets and intangible fixed assets. Tangible fixed assets are fixed assets that have a physical form such as buildings, land, vehicles, and so on. While intangible fixed assets are company assets that are non-current and do not have a physical form such as goodwill, trademarks, patents, and others (Hasan, 2023).

### **Recognition and Measurement of Fixed Assets**

PSAP Statement No. 07 paragraph 15 states that fixed assets are recognized when future economic benefits are obtained and their value can be measured reliably. To be recognized as fixed assets, they must meet the criteria of being tangible, having a useful life of 12 (twelve) months, the acquisition cost of the asset can be measured reliably, not intended for sale in the entity's normal operations, and acquired or constructed with the intention of being used. (Prastiwi, 2020)

PSAP No. 07 states that fixed assets are valued at acquisition cost. If a fixed asset cannot be valued at acquisition cost, the asset's value is based on its fair value at the time of acquisition. Measurement is considered reliable if there is an exchange transaction with evidence of the fixed asset purchase that identifies its cost.

### **Depreciation of Fixed Assets**

According to PSAP Number 07 concerning Fixed Asset Accounting in Government Regulation Number 71 of 2010, depreciation is a systematic allocation of the acquisition value of a depreciable fixed asset over the useful life of the asset in question. Depreciation is a continuous adjustment in value related to a decrease in the capacity of an asset, whether a decrease in quality, quantity, or value. The decrease in capacity occurs because the asset is used in the operations of an entity. Depreciation is carried out by allocating the acquisition cost of an asset to depreciation expense periodically throughout the useful life of the asset. Without depreciation, the value of fixed assets in the balance sheet will be overstated. In SAP Technical Bulletin Number 5 concerning Depreciation, it is stated that depreciation is intended to illustrate the decrease in capacity and benefits resulting from the use of fixed assets in government activities.

There are several depreciation methods for allocating the depreciable amount that can be used to suit a company's circumstances. (Shelemo, 2023)

1. Straight Line Method Depreciation expense is divided consistently until the end of the asset's useful life. The formula for the straight line method is:
2. Declining Balance Method Depreciation is a decreasing amount over the estimated useful life of the asset. The formula for the declining balance method is:

Production Unit Method The production capacity that can be produced is calculated as an estimate of the benefits of this method. This depends on company policy, which calculates it based on a percentage (%) of total production, hours, or miles. Therefore, the calculated depreciation cost can vary annually, depending on the actual production achieved in that year. The formula for the units of production method is:

### **Valuation and Reporting of Fixed Assets**

The statement explained in PSAP No. 07 regarding the valuation of fixed assets is that tangible goods that meet the qualifications to be recognized as an asset and are classified as fixed assets, must initially be measured based on acquisition cost. If a fixed asset is acquired without value, the cost of the asset is the fair value at the time the asset is acquired. For the purposes of preparing an entity's initial balance sheet, the acquisition cost of the fixed asset used is the fair value at the time the initial balance sheet is prepared. For subsequent periods after the initial balance sheet date, for the acquisition of new fixed assets, an entity uses acquisition cost or fair value if there is no acquisition cost.

Monday (2008) stated that fixed assets reporting will be reflected in the financial statements. IFRS reports fixed assets using the term property, plant, and equipment. Property, plant, and equipment are presented in the balance sheet under the non-current assets group. The term "non-current" is used to include real, intangible, operating, and long-term financial assets. This does not prohibit the use of alternative descriptions, as long as the meaning is clear. In terms of recording position, IFRS lists non-current assets above current assets in the financial statements.



### **Fixed Asset Acquisition Cost Components**

Based on PSAP No. 07 paragraphs 23-24, it states that tangible goods that meet the qualifications to be recognized as an asset and are classified as fixed assets must initially be measured based on acquisition cost. If a fixed asset is acquired without value, the cost of the asset is the fair value at the time the asset is acquired. Recognition of fixed assets using fair value at the time of acquisition is used when information regarding acquisition costs is not available. This is because the asset was not obtained by purchasing from a third party or built independently. Examples of the use of fair value are if the asset is a donated asset, an exchange asset, a confiscated asset, and others (Hasanah, 2017).

### **Presentation and Disclosure of Fixed Assets**

Putriana, (2020) states that fixed assets are presented in fixed asset groups in the balance sheet financial statements. Each type of fixed asset is grouped and presented according to its type.

Disclosure is an integral part of financial reporting. Furthermore, disclosure is also defined as the final step in the accounting process, namely presenting information in the form of complete financial statements (Hukom et al., 2018).

Financial reports in the Statement of Financial Accounting Standards, are determined for each type of fixed asset, including:

1. The valuation basis used to determine the total carrying amount;
2. Depreciation method used;
3. Useful life or depreciation rate;
4. Gross book value and accumulated depreciation (up to plus accumulated impairment losses) at the beginning and end of the period;
5. Reconciliation of book values at the beginning and end of the period (Indonesian Accounting Association, 2018).

The financial statements must disclose for each type of fixed asset the following:

1. The valuation basis used to determine the carrying amount. This is the book value of an asset, calculated from the acquisition cost of an asset less accumulated depreciation.
2. Reconciliation of the recorded amounts at the beginning and end of the period showing:
  - a. Addition
  - b. Release
  - c. Accumulated depreciation and changes in value, if any
  - d. Other fixed asset movements

### **Depreciation information, including:**

1. Depreciation value
2. Depreciation method used
3. Useful life or depreciation rate used
4. Gross carrying amount and accumulated depreciation at the beginning and end of the period

### **Financial statements must also disclose:**

1. Existence and limitations of ownership rights over fixed assets
2. Accounting policies for capitalization relating to fixed assets
3. Amount of expenditure on fixed assets under construction
4. commitment to acquire fixed assets

### **Amount If fixed assets are recorded at revalued amounts, the following must be disclosed:**

1. Regulatory basis for revaluing fixed assets
2. Effective date of reassessment
3. If there is one, the name of the independent appraiser is usually BPKP
4. The nature of each indicator used to determine replacement costs

## Research Methods

This research was conducted at Bahteramas Regional Hospital, located at Jl. Kapten Piere Tendean No. 50, Watubangga, Baruga District, Kendari City, Southeast Sulawesi.

According to Sugiyono (2015), the object of research is a scientific target to obtain data with a specific purpose and use about something objective and reliable about a particular thing or variable. The object in this research is the assessment, reporting, presentation, measurement, recognition, disclosure and depreciation of fixed assets at Bahteramas Regional General Hospital, Southeast Sulawesi Province.

The types of data used in this study are (1) qualitative data is data in the form of sentences, words or images (Sugiyono, 2015). In this study, qualitative data is in the form of interview results regarding the Fixed Asset Management policy by Bahteramas Regional Hospital Management. (2) Quantitative data is data in the form of numbers, or qualitative data used (scoring). So quantitative data is data that has a tendency to be analyzed using statistical methods or techniques (Sugiyono, 2015). In this study, quantitative data is in the form of hospital finances and other data that can support this research.

The data used in this study comes from (1) primary data, which is data collected and obtained directly from the source. According to Sugiyono (2019), primary data is a data source that directly provides data to data collection. Data that is directly collected by researchers. (2) Secondary data is data that already exists or is available and collected by other parties. According to Sugiyono (2019), secondary data is a data source obtained by reading, studying, and understanding through other media sourced from literature, books, and documents.

In this study, two research methods were used, namely (1) Interviews are an event or a process of interaction between the interviewer and the source of information or the person being interviewed through direct communication (Yusuf, 2014). Interviews in this study were conducted with the Financial Reporting Staff, the Fixed Asset Management Treasurer and the Head of the Bahteramas Regional Hospital Division, in order to obtain information related to the data needed for the study. (2) According to Yusuf (2014), explaining that documents are notes or works of someone about something that has passed. This research documentation is a picture taken by the researcher to strengthen the research results.

This research is a qualitative research with a descriptive analysis method, namely the data collected is grouped and arranged so that it can be researched based on relevant theories and related to the problem to be discussed to draw a conclusion.

## Results and Discussion

### Evaluation of Fixed Asset Depreciation of Bahteramas Regional Hospital, Southeast Sulawesi Province

Depreciation of fixed assets is an accounting process that aims to allocate the acquisition value of a fixed asset systematically over its useful life. In government environments, including regional hospitals, depreciation is an important part of financial recording and reporting to reflect the decline in the economic value of assets due to use, obsolescence, or time factors. According to Mardiasmo (2018:80), depreciation is carried out on fixed assets with a useful life of more than 12 months, and is carried out systematically and consistently throughout the useful life of the asset, usually using the straight-line method. This shows that depreciation is not only administrative, but also plays a role in maintaining the accuracy of asset information in financial reports.

At Bahteramas Regional General Hospital in Southeast Sulawesi Province, depreciation of fixed assets is carried out by referring to the provisions contained in the Government Accounting Standards Statement (PSAP) Number 07 concerning Fixed Asset Accounting. Paragraph 45 of PSAP Number 07 explains that depreciation of fixed assets is carried out using the straight-line method, and is carried out from the time the fixed assets are ready for use. With this method, the depreciation expense will be the same each year throughout the useful life of the asset. Bahteramas Regional General Hospital applies this method to all groups of depreciable fixed assets, such as medical equipment (e.g., ventilators and ultrasound machines), operational vehicles such as ambulances, information technology devices, and buildings.

### Evaluation of Presentation, Acquisition, and Changes in the Value of Fixed Assets of Bahteramas Regional Hospital, Southeast Sulawesi Province

The presentation of fixed assets at Bahteramas Regional General Hospital, Southeast Sulawesi Province, has been carried out in accordance with the provisions of the Government Accounting Standards Statement (PSAP) Number 07. Fixed assets are presented in the financial statements, specifically in the Balance Sheet, as part of the non-current assets group. The presentation is based on acquisition cost less accumulated depreciation, so the recorded value represents the book value of the assets. This reflects the actual condition of the hospital's fixed assets.

**Table 1. Presentation, Acquisition, and Changes in the Value of Fixed Assets of Bahteramas Regional Hospital (2021–2023)**

Asset Type	Presentation (On the Balance Sheet)	Acquisition Value (Rp)	2021 Book Value (Rp)	2022 Book Value (Rp)	2023 Book Value (Rp)
Land	Presented on the Balance Sheet – not depreciated	64,379,872,300	64,379,872,300	64,379,872,300	64,379,872,300
Equipment & Machinery	Balance Sheet – less accumulated depreciation	274,396,433,828.12	88,211,387,212.41	76,868,427,648.71	76,433,820,359.59
Buildings & Structures	Balance sheet – acquisition cost less accumulated depreciation	404,037,678,225	344,242,737,939	342,261,418,848	335,579,857,904
Roads, Irrigation & Networks	Balance sheet – depreciated	31,115,601,163	23,438,315,999	24,558,491,099	26,367,446,949
Other Fixed Assets	Balance Sheet – according to PSAP classification	104,225,840	104,225,840	104,225,840	140,941,840
Construction in Progress (KDP)	Balance sheet – not depreciated until completion	1,844,950,500	1,844,950,500	2,583,072,422	1,319,865,122
<b>Total Fixed Assets</b>	<b>Balance Sheet (Book Value)</b>	<b>775,878,761,856.12</b>	<b>522,221,489,790.41</b>	<b>510,755,508,157.71</b>	<b>504,221,804,474.59</b>

Based on the table of presentation, acquisition, and changes in fixed assets of Bahteramas Regional General Hospital, Southeast Sulawesi Province for 2021–2023, it can be seen that each type of fixed asset has different characteristics and value movements. Land is presented in the balance sheet as a non-depreciated fixed asset, so its value remains stable at Rp64,379,872,300 during the 2021–2023 period. This is in accordance with the provisions of PSAP Number 07 which states that land has an unlimited useful life and therefore does not experience depreciation.

Meanwhile, equipment and machinery experienced a significant decline in value from Rp88,211,387,212.41 in 2021 to Rp76,433,820,359.59 in 2023. This decline was due to annual depreciation and the reclassification of assets that were damaged or no longer usable. A similar trend occurred for buildings and structures, whose value decreased from Rp344,242,737,939 in 2021 to Rp335,579,857,904 in 2023. This decline is reasonable because these assets experience depreciation according to their useful lives.

In contrast to these two asset groups, roads, irrigation, and networks actually experienced an increase in value from Rp23,438,315,999 in 2021 to Rp26,367,446,949 in 2023. This increase indicates the construction or addition of new infrastructure within the hospital environment, such as electricity, water, or road access networks. The same trend was also seen for other fixed assets, which increased from Rp104,225,840 in 2021 to Rp140,941,840 in 2023, likely due to the reclassification of new assets or the procurement of goods with relatively small values.

Meanwhile, construction in progress (KDP) showed fluctuations in value, namely Rp1,844,950,500 in 2021, increasing to Rp2,583,072,422 in 2022, then decreasing again to Rp1,319,865,122 in 2023. This fluctuation occurred due to the construction of new facilities which were then completed and reclassified into the appropriate fixed asset group, for example into buildings and structures.

Overall, the total fixed assets of Bahteramas Regional Hospital decreased from Rp522,221,489,790.41 in 2021 to Rp504,221,804,474.59 in 2023. This decrease was primarily due to annual depreciation and reclassification of damaged assets, although there were increases in several asset groups. This indicates that the management of fixed assets at Bahteramas Regional Hospital has followed applicable accounting principles, where each asset is recorded and reported according to its actual condition to maintain the fairness and transparency of financial reports.

### **Assessment and Reporting of Fixed Assets of Bahteramas Regional Hospital, Southeast Sulawesi Province Based on PSAP Number 7**

Bahteramas Regional General Hospital, Southeast Sulawesi Province, is a regional government-owned hospital with the status of a Regional Public Service Agency (BLUD). The assessment and reporting of fixed assets at Bahteramas Regional General Hospital is based on the principles stipulated in Government Accounting Standards (SAP), specifically PSAP No. 07 concerning Fixed Asset Accounting. The purpose of this process is to ensure that every fixed asset owned by the hospital can be measured, recorded, and reported reliably and fairly in the financial statements. This process includes several important stages: initial assessment, recording, depreciation, inventory, and reporting.

The process begins with an initial assessment or measurement, which is when the fixed asset is first acquired. If the asset is purchased, the value used is the acquisition cost, which is all costs incurred until the asset is ready for use (including the purchase price, transportation costs, installation costs, and non-refundable taxes). If the asset is acquired without payment, such as a grant or donation, the fair value at the time of acquisition is used, which is determined through similar market prices or an expert appraisal. This assessment is carried out by the technical unit or asset section of the Regional General Hospital in collaboration with the finance and treasury departments.

Once assessed, assets are recorded in the accounting and fixed asset information system. Recording is done per fixed asset category, such as land, buildings and structures, equipment and machinery, roads and networks, other fixed assets, and construction in progress (KDP). Each record is accompanied by a clear asset identity: location, specifications, registration number, source of funds, year of acquisition, and acquisition value or fair value. This data is also entered into the Goods Inventory Card (KIB) and registered with the Regional Financial and Asset Management Agency (BPKAD).

Then, the fixed asset depreciation process is carried out, which is a systematic reduction in the asset's value over its useful life. Bahteramas Regional General Hospital generally uses the straight-line method according to PSAP No. 07, where the asset's value is reduced by a fixed amount each year over its useful life. This depreciation value is recorded as an expense in the operating report and accumulated depreciation in the balance sheet, resulting in a book value that reflects the asset's remaining value.

In addition, the Regional General Hospital (RSUD) regularly conducts a physical inventory of fixed assets to ensure that accounting records match the physical location of the assets in the field. If any assets are severely damaged, missing, or no longer have any useful value, they will be proposed for disposal through the asset write-off process in accordance with local government procedures.

All fixed assets that have been assessed and recorded are reported in the RSUD financial statements, either in the form of a balance sheet or Notes to the Financial Statements (CaLK). The balance sheet presents the acquisition value and accumulated depreciation per asset category. The CaLK presents detailed information such as fixed asset accounting policies, changes in asset value, newly acquired assets, assets written off, and asset condition. This report is prepared at the end of each fiscal year and is part of the RSUD financial statements audited by the Regional Inspectorate or the Supreme Audit Agency (BPK).

Fixed Asset Reporting Process at Bahteramas Regional Hospital Presented in the balance sheet, with the carrying value after deducting accumulated depreciation. Complete with:

#### 1. Beginning Book Value and Ending Book Value

This report also includes details of the beginning and ending book values for the current year,

providing transparency regarding changes in asset values from the previous period. Furthermore, a reconciliation of fixed asset additions, disposals, and transfers is presented, explaining how assets changed during the reporting period. This information is crucial in ensuring that any changes to fixed assets can be clearly tracked, whether caused by new purchases, grants, write-offs due to severe damage, or transfers between work units.

## 2. Depreciation Method and Useful Life

Fixed asset reporting also includes the depreciation method used, namely the straight-line method, as well as the estimated useful life of each asset type. This information is disclosed in the Notes to the Financial Statements (CaLK) as part of the accounting policies used by Bahteramas Regional General Hospital. By disclosing the method and useful life, users of the financial statements can understand the basis for calculating depreciation, which affects the carrying value of fixed assets.

## 3. Reconciliation of Asset Additions, Disposals, and Movements

This reconciliation is a crucial process aimed at ensuring that any changes in the value and status of fixed assets are recorded and reported accurately and transparently. Reconciliation of fixed asset additions includes all new assets acquired by Bahteramas Regional General Hospital during the reporting period. These additions can come from purchases using regional budget funds, grants from the central government, third-party assistance, or the construction of buildings and healthcare facilities. Each added asset must be accompanied by supporting documentation, such as invoices, handover reports (BAST), work orders (SPK), and proof of payment. The asset's acquisition value is then included in the balance sheet and becomes part of the total fixed assets. This process ensures that each new asset acquired is properly recorded and accounted for.

Fixed asset disposal occurs when an asset no longer provides economic or technical benefits, for example due to severe damage, irreparability, obsolescence, or loss. Such assets must be removed from the books through a write-off process in accordance with local government regulations. Reconciliation of asset disposals is performed by recording the number and value of assets written off from the balance sheet, along with the reasons and supporting documentation. This step is crucial to ensure that the reported value of fixed assets is not overstated and that the information in the financial statements accurately reflects the asset's condition.

Meanwhile, fixed asset transfers involve moving or changing the status of assets between units or locations within Bahteramas Regional Hospital. For example, medical equipment originally located in the outpatient unit might be moved to the emergency room, or a building previously used as an administration area might be converted into an inpatient unit. Transfers can also involve changing the asset's function or separating it from one group to another. This transfer process must be properly recorded and documented to ensure that asset inventory records consistently reflect its physical condition and actual use.

By following this assessment and reporting process, RSUD can manage assets in an orderly, transparent, and accountable manner, and support the achievement of financial management in accordance with government standards and the principles of good governance.

## Conclusion

This study concludes that the presentation of fixed assets at Bahteramas Regional General Hospital, Southeast Sulawesi Province, is generally in accordance with the provisions of PSAP Number 07 concerning Fixed Asset Accounting, particularly in recognition based on acquisition cost or fair value, measurement of book value less accumulated depreciation using the straight-line method, and detailed disclosure in the balance sheet and Notes to the Financial Statements. Key findings indicate a decrease in the total value of fixed assets from IDR 522.221 billion in 2021 to IDR 504.222 billion in 2023 due to annual depreciation and reclassification of damaged assets, with an increase in network irrigation roads and other fixed assets reflecting proactive management. This process supports transparency and operational efficiency at the fully accredited BLUD hospital, although fluctuations in construction progress indicate budget allocation challenges. Practical implications include recommendations for RSUD management to strengthen periodic physical inventories to prevent asset overstatement and optimize capital expenditures by prioritizing the maintenance of critical assets such as medical equipment.

However, this study has limitations in the form of a qualitative descriptive approach that relies on

secondary data from 2021-2023 financial reports and limited interviews. Therefore, it lacks an in-depth quantitative analysis of the impact of depreciation on overall financial performance or comparisons with other BLUD hospitals in Indonesia. For future research, it is recommended to use mixed-methods approaches with longitudinal panel data and regression analysis to test the causal relationship between fixed asset management and JKN cost efficiency, as well as to integrate technologies such as RFID for real-time asset tracking. These findings are expected to provide a basis for regional policymakers in reforming the public health asset accounting system.

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