

**PUBLIC SERVICE AGENCY'S EXPENDITURE ACCOUNTING AND FINANCIAL REPORTING
ADJUSTMENT TO ENHANCE FINANCIAL PERFORMANCE MEASUREMENT AND COST CONTROL**

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ABSTRACT

In providing services to the public, the Public Service Agency (*Badan Layanan Umum*, BLU) adheres to the principles of efficiency and productivity. BLU is considered efficient if it can utilize its resources effectively to deliver its services. In this context, to ascertain the level of service efficiency, the financial statements of BLU, which have been prepared in accordance with Regulation PMK 220/PMK.05/2016, are expected to present information that can be utilized to measure the efficiency of BLU's services. However, in practice, BLU's financial statements have not yet been able to accurately reflect the costs incurred in service delivery or the costs associated with supporting services. Through this research, the author aims to develop a concept for adjusting the accounting and reporting of BLU's expenditures. The study is conducted using a qualitative descriptive method with a focus on literature review and case studies. The data analysis technique employs gap analysis. The results of the research will provide insights into the cost structure of BLU's services, enabling BLU to more adequately measure its efficiency and productivity levels.

Keywords: Accounting, Efficiency, Performance, Public Service Agency

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