



Analysis Of The Presentation Of Financial Statements Of A Non-Profit Organization (Case Study Of Independent Private Foundation Orphanage Bengkulu City)

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ABSTRACT

The characteristics of non-profit organizations are different from business organizations. The fundamental difference lies in the way the organization obtains the resources needed to carry out its various operating activities. Non-profit organizations obtain resources from donations from other contributing members who do not expect anything in return from the organization while business organizations obtain resources from the capital of owners or investors who expect a return on any profits earned by the organization. This study aims to analyze the presentation of financial statements of non-profit organizations (a case study of the Bengkulu city independent private foundation orphanage). The purpose of this study was to determine the suitability of the application of ISAK 35 concerning financial statements of non-profit organizations in achieving transparency and accountability at the orphanage of the private foundation mandiri Bengkulu city. The data analysis used is descriptive comparative, which is a research method that compares a theory that applies to events that occur in the field. The results of this study indicate that the Bengkulu city independent private foundation orphanage in general has not made financial reports in accordance with ISAK 35, but in the financial statements made by the independent private foundation orphanage has implemented ISAK 35 even though it is only 55.55%, while for transparency and accountability as a whole the orphanage has been transparent and accountable, in its financial statements.

INTRODUCTION

The new paradigm of State financial report management in accordance with the package of laws and regulations in the field of State finances includes Law No.17 of 2003 concerning State finances, Law No.1 of 2004 concerning State treasury and Government Regulation No.23 of 2005 concerning Public Service Bodies contains at least three rules of State financial management, namely, orientation to results, professionalism and accountability or transparency. All of which aim to improve public services by the government.

There are fundamental differences between non-profit organizations and business organizations and the number of non-profit organizations that have grown into large organizations so that the Indonesian Institute of Accountants (IAI) issued Presentation of Financial Statements of Non-Profit Oriented Entities (ISAK) No. 35 concerning financial reporting of non-profit oriented entities. In this study, ISAK No. 35 is used and can be applied by government agencies and other similar units as long as it does not conflict with statutory regulations. In addition, ISAK No.35 refers to SAK or SAK ETAP for entities that do not have public accountability. This standard aims to regulate the financial reporting of non-profit entities. With the reporting guidelines, it is expected that the financial statements of non-profit entities can be more easily understood, have relevance and have high comparability. . The financial statements of a non-profit organization according to ISAK No.35 include a statement of financial position, statement of comprehensive income, statement of net assets, statement of cash flows, and notes to the financial statements.

Orphanage or Panti Sosial Asuhan Anak (PSAA) Also Lembaga Kesehatan Sosial Anak (LKSA) is a non-profit social institution that accommodates, educates and maintains orphans, orphans and neglected children. Orphanages are a very popular institution that shapes the development of children who do not have a family or who do not live with a family. Orphanage children are cared for by caregivers who replace the role of parents in caring for, protecting and providing guidance to children so that children become adult humans who are useful and responsible for themselves and for society in the future.

LITERATURE REVIEW

Accounting

Accounting is so important. Various entities both profit and non-profit require a good understanding of accounting for the sustainability of their business. Understanding of accounting is the basis for entities in carrying out operations which certainly cannot be separated from economic decisions. Accounting and finance also become one of the basics in the relationship between an entity and its environment.

Accounting consists of three basic activities, namely identifying, recording and communicating economic events of an organization to interested parties. Companies identify economic events in accordance with their business activities and record these events to provide records of financial activities. Recording is carried out systematically, chronologically for each event, in units of currency. Finally, the collection of information is communicated to interested parties in the form of accounting reports or known as financial statements (According to Kieso, et al 2016: 2).

Non-profit organization

Non-profit organizations are often referred to as non-profit organizations or non-business organizations. When viewed from the term "non-profit", we can see that this non-profit organization was founded for reasons other than the business of earning profits for owners or investors. The characteristics of non-profit organizations are different from business

organizations. The main fundamental difference lies in the way non-profit organizations obtain the resources needed to carry out their various operating activities. Non-profit organizations obtain resources from donations from members and other donors who do not expect anything in return from the organization (according to IAI, 2018).

Orphanage

The Ministry of Social Affairs of the Republic of Indonesia explains that:

"Orphanage is a social welfare business institution that has the responsibility to provide social welfare services to abandoned children by carrying out the care and alleviation of abandoned children, providing physical, mental, and social replacement services to foster children, so as to obtain broad, appropriate and adequate opportunities for the development of their personality as expected as part of the next generation of national ideals and as people who will actively participate in the field of national development".

Definition of financial statements

In ISAK 1 (2017) the definition of financial statements is a structured presentation and financial position and performance of an entity. (According to Sirait 2018) states that financial statements are the final result of an accounting process, as an overview of financial transactions during the current period.

Financial Accounting Standards Interpretation (ISAK) 35 on Financial Reporting of Not-for-Profit Entities

ISAK 35 Year 2017 is a special standard for non-profit entities. The characteristics of non-profit entities are different from business entities. The main fundamental difference lies in the way a not-for-profit entity obtains the resources it needs to carry out its various operating activities. Not-for-profit entities obtain resources from resource providers who do not expect repayment or economic benefits proportional to the amount of resources provided, (IAI 2016: 45.1)

Transparency

According to Tanjung (2014: 11) Transparency means providing open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly about the government's accountability in managing the resources entrusted to it and its compliance with laws and regulations.

Accountability

According to Rusdiana and Nasihudin (2018), Accountability is the responsibility of a person or group of people who are mandated to carry out certain tasks to the mandate giver both vertically and horizontally.

METHODS

The data analysis method used for this research is the comparative descriptive method. This is done in order to get an overview of the data used as the object of research. Then the research results that have been obtained will be compared with the criteria used as benchmarks for this research, namely the interpretation of financial accounting standards (ISAK) 35 concerning the presentation of financial accounting standards for non-profit oriented entities. In order to analyze the data, the technique used is "collecting data and information from the independent private foundation orphanage, especially regarding its financial statements".

RESULTS

Comparison of Financial Reporting Based on ISAK No. 35 at Yayasan Swasta Mandiri Orphanage Bengkulu City

Table 1 Comparative Results of Financial Statements based on ISAK 35 concerning Financial Reporting of Nonprofit Organizations at Yayasan Swasta Mandiri Orphanage Bengkulu City

No	ISAK No.35	Independent private foundation orphanage	Appropriate / not appropriate
1	Statement of financial position Includes at least the following items:	Financial Position Report The Mandiri Private Foundation Orphanage has not yet prepared	Not appropriate because the financial statements made are still very simple by recording cash income and expenses only, while the report in the statement of financial position must explain information about assets, liabilities, and net assets in a certain period.
a	Cash and cash equivalents	The Mandiri Private Foundation Orphanage has not yet prepared a statement of financial position.	Appropriate because the reporting of cash and cash equivalents explains about cash income and expenditure in a certain period.
b	Inventory	The financial statements record cash income and expenditure. In the financial statements there is no inventory recording, because the independent private foundation orphanage does not have inventory.	Not appropriate because inventory reporting records what inventory exists in a certain period.
c	Other receivables	In the financial statements there is no recording of receivables, because the independent private foundation orphanage still uses a trust system.	Not appropriate because the financial statements must explain how much the value of property in one period.
d	Short-term investments	In the financial statements there is no recording of short-term investments, because the independent private foundation orphanage has no short-term investments.	Appropriate because the value of fixed assets must be recorded in accordance with how much is spent on the purchase of these assets
e	Investment property	In the financial statements there is no recording of property, because the independent private	Not appropriate because property reporting records each long-term investment based on the value of the

		foundation orphanage still uses a trust system.	investment, such as buildings.
f	Fixed assets	The financial statements have recorded every purchase of fixed assets such as light bulbs, plastic cups and others.	Not appropriate because long-term debt reporting records the value of long-term debt during a certain period.
g	Long-term investments	In the financial statements there is no long-term investment report, because in the independent private foundation orphanage there is no long-term investment.	Which has not been reduced by expenses, meaning the total assets obtained by the orphanage itself
h	Long-term debt	In the financial statements there is no recording of debt, because the independent private foundation orphanage does not have a debt element.	Not appropriate because long-term debt reporting records the value of long-term debt during a certain period.
i	Net assets	The financial statements have recorded net assets, because every cash receipt is recorded in the cash book.	Which has not been reduced by expenses, meaning the total assets obtained by the orphanage itself.
2	Statement of comprehensive income The entity presents a statement of comprehensive income that shows	Statement of comprehensive income In particular, the independent private foundation orphanage has not prepared a statement of comprehensive income. The analysis of the items in the statement of comprehensive income is as follows	Appropriate because the statement of comprehensive income explains the income, net income or loss and expenses incurred during a certain period.
a	Income	In the independent private foundation orphanage, it has recorded where the income is obtained.	Appropriate because income reporting records where and how much income is earned during a period.
b	Expenses	In its financial reporting, the independent private foundation orphanage has recorded from donors.	Appropriate because expenses are costs incurred for a certain period.
c	Profit or loss or net	In the financial reporting, the private independent foundation orphanage has recorded comprehensive income from operations such as, administrator salary expenses, water machine	Appropriate because net change is profit or loss after deducting expenses incurred during a certain period.

		service.	
3	Statement of net assets The entity presents a statement of net assets that shows	Statement of Net Assets In particular, the independent private foundation orphanage has not made a net asset report. The analysis of the items in the statement of comprehensive income is as follows	Appropriate because the statement of net assets explains the assets, liabilities and equity issued during a certain period.
a	Assets	The financial statements have recorded assets, because every cash receipt is recorded in the cash book.	Which has not been reduced by expenses, meaning the total assets obtained by the orphanage itself.
b	Liabilities	In financial reporting, the independent private foundation orphanage has not recorded liabilities because the orphanage does not borrow money given by other parties and also includes taxes.	Not appropriate because liabilities record the value of loans in a certain period, when there are loans, they must be recorded in the financial statements.
c	Equity	In the independent private foundation orphanage there is no equity, because there is no investment in the orphanage invested by the owner.	Not appropriate because equity reporting records the value of investments in the company in a certain period.
4	Cash flow statement Not-for-profit entities present a statement of cash flows that reports cash flows for a period and classifies them by:	Cash flow statement In particular, the independent private foundation orphanage has not made a cash flow statement, while the analysis of the items of the cash flow statement is as follows:	Appropriate because cash flow reporting records information on cash receipts and disbursements during a certain period.
a	Operating activities	In the financial reporting, the foundation orphanage has recorded operating activities such as salary expenses for administrators, servicing water machines.	Appropriate because the reporting of operating activities records the costs incurred for operating activities during a certain period.
b	Investing activities	In the independent private foundation orphanage there is no reporting of investment activities, because there is no investment either short or long term.	Not appropriate because the reporting of investment activities records the value of both short-term and long-term investments in a certain period

c	Financing activities	In the independent private foundation orphanage there is no reporting of investment activities, because there is no investment either short or long term.	Appropriate because the reporting of financing activities records all funds spent during one period
5	Notes to the financial statements Notes to the Financial Statements	Notes to the financial statements The independent private foundation orphanage has not prepared notes to the financial statements.	Not appropriate because the reporting of financial position records the details of the amounts listed in the financial statements, statements of activities and statements of cash flows during a certain period
a	Presents information about the basis for preparing the financial statements and the accounting policies chosen and applied to significant events and transactions.	In particular, the Mandiri Private Foundation Orphanage has not presented the basic information for preparing financial statements and accounting standards, but has recorded all important transactions.	Not appropriate because the presentation of information on the preparation of financial statements and accounting policies is very important, so that the financial statements are made in accordance with the accounting standards used at the independent private foundation orphanage.
b	Disclose information that is presented in the statement of financial accounting standards but not presented in the financial statements, statement of activities, and statement of cash flows.	In particular, the Mandiri Private Foundation Orphanage has not disclosed the information presented in the statement of financial accounting standards, because the orphanage's financial statements are still very standard, namely by recording income and expenses only.	Not appropriate because the presentation of information presented in the statement of accounting standards must be disclosed with the aim of supporting the synchronization of financial statements.
c	Provide additional information that is not presented in the financial statements but is necessary for a fair presentation.	In particular, the Mandiri Private Foundation Orphanage has provided additional information that is not presented in the financial statements, such as a list of salaries, a record of the number of banknotes and coins according to nominal value.	Appropriate because additional formations must be recorded specifically as a companion to the financial statements prepared in a certain period.

Comparison of Transparency and Accountability at the Independent Private Foundation Orphanage Bengkulu City

Table 2. Comparative Results of Transparency and Accountability at the Independent Private Foundation Orphanage Bengkulu City

No	Transparency and Accountability Standard	Orphanage	Suitable / Not suitable
1	Recording financial statements	The orphanage treasurer records financial statements based on every activity related to finance.	Appropriate because in the financial statements there is a recording of all transactions, both cash receipts and disbursements..
2	Every transaction must be accompanied by evidence / note	Every transaction made always has a witness who witnesses the transaction.	Suitable because the note is one of the evidence used in legal purchases.
3	Presenting witnesses every time you make a transaction	Every transaction carried out always has a witness who witnesses the transaction.	Appropriate because every transaction must be accompanied by witnesses who witness the transaction so that there is no misunderstanding and misuse of existing funds.
4	Transactions made every week will be submitted to the head of the Mandiri Private Foundation Orphanage.	Every transaction made at the independent private foundation orphanage is always submitted to the chairman of the independent private foundation orphanage.	Appropriate because every financial transaction must be submitted to the head of the independent private foundation orphanage.
5	Reports are written in the Financial Report book	The financial report of the independent private foundation orphanage is written in the financial report book by explaining how much income and expenditure on the independent private foundation orphanage.	Appropriate because every cash income and expenditure transaction must be written in the financial report book in order to know how much income and expenditure during one period.
6	Conduct meetings attended by the chairman and supervisor	In the independent private foundation orphanage, a meeting is always held regarding financial reports attended by the chairman and coaches.	Appropriate because financial reports are very sensitive, it is necessary to hold a meeting to discuss income and expenses for a certain period.

Sumber. Data Diolah, 2023

DISCUSSION

Analysis of the Presentation of Financial Statements of Non-Profit Organizations Case Study of the Independent Private Foundation Orphanage Bengkulu City Based on the research results, it shows that the Independent Private Foundation Orphanage Bengkulu City can be seen as follows:

Table 3 Summary of presentation of ISAK No. 35

No	ISAK 35	Independent private foundation orphanage
1	Financial Statements of a Non-Profit Organization	
	1. Cash and cash equivalents	As per
	2. inventories	Not suitable
	3. other receivables	Not suitable
	4. Long-term investments	Not suitable
	5. investment property	Not suitable
	6. fixed assets	As per
	7. long-term investment	Not suitable
	8. net assets	As per
2	Comprehensive income statement	
	1. Income	As per
	2. Financial expenses	As per
	3. Profit or Loss Expense from equity method investments 3.	Not suitable
	4. Tax Expense	Not suitable
	5. Profit or Loss or Net	As per
3	Statement of net assets	
	1. assets	As per
	2. liabilities	Not suitable
	3. equity	Not suitable
4	Statement of cash flows	
	1. operating activities	As per
	2. investing activities	Not suitable
	3. financing activities	As per
5	Notes to the financial statements	
	1. Presents information about the basis of preparation of the financial statements and the accounting policies selected and applied to significant events and transactions.	Not suitable
	2. Disclose information that is presented in the statement of financial accounting standards but not presented in the statement of financial position, statement of activities, and statement of cash flows.	Not suitable
	3. Provide additional information that is not presented in the financial statements but is necessary for a fair presentation.	As per
	18 items	
	Total compliant	10
	Total compliant %	55,55%

Sumber: Data Diolah, 2023

From the table above, the condition of the financial statements of the independent private foundation orphanage in the city of Bengkulu is as follows

Independent private foundation orphanage

1. Financial position report

In particular, the independent private foundation orphanage does not make financial statements, but of the eight indicators it has implemented three indicators in its financial statements, namely cash, fixed assets, and net assets. As for recording property receivables, there is no recording because it still uses a trust system. And for short-term investments, long-term investments, long-term debt there is no recording because in the independent private foundation orphanage there is no short-term investment or long-term investment.

2. Statement of comprehensive income

In particular, the independent private foundation orphanage does not record a comprehensive income statement but has implemented the three indicators in the comprehensive income statement, namely revenue, net income or loss. and expenses even though the recording done by the orphanage management is still very simple.

3. Statement of changes in net assets

In particular, the independent private foundation orphanage has not made a report on changes in net assets, but of the three indicators in the report on changes in net assets, it has implemented one indicator in the financial statements, namely assets, although the recording carried out by the orphanage management is still very simple.

4. Cash flow statement

In particular, the independent private foundation orphanage has not made a cash flow statement, but of the three indicators in the current report, it has applied two indicators in its financial statements, namely operating reports, funding activity reports. While the investment activity report is not recorded, because in the independent private foundation orphanage there is no element of investment either short or long term.

5. Notes to the financial statements

In particular, the independent private foundation orphanage does not make notes on financial statements, however, from the three indicators, one indicator has been applied, namely providing additional information that is not presented in the financial statements but is required in a fair presentation. Independent private foundation orphanages record financial statements in the financial statements book.

From the table and details above, it can be concluded that the Independent Private Foundation Orphanage Bengkulu from 18 items in ISAK No. 35 has applied 10 items to the financial statements even though the overall financial statements of the Independent Private Foundation Orphanage have not implemented ISAK No. 35 but in the preparation of its financial statements it has implemented ISAK 35 even though it is only 55.55%.

Table 1. and figure 1. show that the potential revenue of Land and Building Tax (PBB) in Bengkulu City from year to year has increased. This is due to the development of development, the community's economy, and the impact of tourism both directly and indirectly.

Analysis of the Implementation of Transparency and Accountability at Yayasan Swasta Mandiri Orphanage, Bengkulu City

Based on the results of the study, it shows that the Yayasan Swasta Mandiri Orphanage, Bengkulu City can be seen as follows:

Table 4. Transparency and Accountability Summary

No	Transparency and accountability standards	Independent private foundation orphanage
1	Record financial statements	As per
2	Every transaction must be accompanied by evidence / note	As per
3	Present witnesses for every transaction	As per

4	Transactions made each week will be submitted to the head of the independent private foundation orphanage.	As per
5	Report is written in the financial report book	As per
6	Conduct meetings attended by the chairperson and coaches	As per
	5 items	
	Amount of conformance	6
	Total conformity %	100%

Sumber: Data Diolah, 2023

From the table and details above, it can be concluded that the Bengkulu City Mandiri Private Foundation Orphanage has implemented all six items by 100% and it can be concluded that the orphanage is transparent and accountable in its financial reporting.

CONCLUSION

1. The presentation of the financial statements of the Bengkulu City Mandiri Private Foundation Orphanage as a whole is not in accordance with ISAK 35 concerning Financial Statements of Non-Profit Organizations, because the five mosques in presenting their financial statements are not complete as in ISAK No.35 concerning Financial Statements of Non-Profit Organizations which states that the financial statements of the Statement of Financial Position, Statement of Comprehensive Income, Statement of Net Assets, Statement of Cash Flows, and Notes to Financial Statements.
2. However, in preparing its financial statements, the Mandiri Private Foundation Orphanage has implemented ISAK 35 even though it is only 55.55%.
3. In its financial reporting, the Mandiri Private Foundation Orphanage as a whole has been transparent and accountable, in its financial reporting.

Suggestion

1. For the management of the Bengkulu City Mandiri Private Foundation Orphanage, especially the financial department, so that they can prepare financial reports in accordance with ISAK No. 35 concerning financial reporting of non-profit organizations.
2. To the city government in order to provide briefings to the Orphanage management related to the preparation of orphanage financial reports that should be made.
3. Higher Education should be able to participate in socialization, counseling and training regarding ISAK in this case regarding Financial Statements of Non-Profit Organizations, as a form of the Tri Darma of Higher Education which is included in the third point, namely Community Service.
4. For future researchers, it is hoped that they can find a different place from previous research, such as, government agencies, schools and so on.

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