The purpose of this study is to describe the financial report of Regional General Hospital (RSUD) Saras Husada Purworejo which has been applied so far and how to apply PSAK No. 45 in the financial report of RSUD Saras Husada Purworejo as it is a hospital with the status of General Service Board. It is a descriptive qualitative study and the method of collecting the data employs the financial report data in the period of 2013 and the interview. The result of this study shows that the financial report of RSUD Saras Husada Purworejo refers to the PSAP for the sake of consolidation. However, this hospital has not made the cash flow report and equity alteration yet. It is possible to apply the PSAK No. 45 in the financial report of RSUD Saras Husada Purworejo by noticing at the posts of the financial report of this hospital (PSAP). Furthermore, the financial report in this hospital which was composed by the independent auditor has been suitable with PSAK No. 45 about the non-profit organization that can be utilized as the reference.

Key Words: Hospital, BLU, Non-profit Organization, Financial Report