

## The Effectiveness of Implementing BLUD at Community Health Centers in Improving the Quality of Health Services

Dini Putri Hapsari Pratiwi<sup>1</sup>, Syahrani<sup>2</sup>

<sup>1,2</sup> Universitas Borneo Tarakan, Tarakan, Indonesia

\* Correspondence e-mail; [dini141106@gmail.com](mailto:dini141106@gmail.com)

### Article history

Submitted: 2026/02/01; Revised: 2026/03/11; Accepted: 2026/05/04

### Abstract

Strategic policies that have been proposed include placing community health centers under the auspices of Regional Public Service Agencies (BLUDs), which provide greater flexibility in financial and operational management, thereby enabling improvements in the quality of public health services. This study aims to analyze the effectiveness of implementing the Regional Public Service Agency (BLUD) scheme in community health centers (Puskesmas) to improve healthcare service quality in Bulungan Regency, focusing on UPTD Puskesmas Tanjung Selor. A qualitative approach with a case study design was applied. Data were collected through in-depth interviews, observation, and documentation involving informants from the District Health Office, the Regional Financial and Asset Management Agency (BPKAD), the Head of Puskesmas, BLUD management staff, revenue and expenditure treasurers, activity implementation officers (PPTK), accounting staff, and medical personnel. Data analysis followed the stages of data reduction, data display, and conclusion drawing. The findings indicate that BLUD implementation at Puskesmas Tanjung Selor has generally been effective, as reflected in greater flexibility in financial management, faster procurement of operational needs, and the development of service innovations such as strengthening 24-hour emergency services, procuring ambulances, and independently providing medical equipment. The BLUD scheme also contributed to increased community satisfaction, as shown by the upward trend in the Community Satisfaction Survey (SKM) scores. However, several challenges remain, including limited human resources with sufficient competence in BLUD financial management, increased workload due to multiple roles, procurement constraints (e-catalog/inaproc) caused by limited suppliers, and suboptimal integration of financial reporting systems.

### Keywords

BLUD, Puskesmas, effectiveness, service quality, community satisfaction.



© 2026 by the authors. This is an open access publication under the terms and conditions of the Creative Commons Attribution 4.0 International (CC BY SA) license, <https://creativecommons.org/licenses/by-sa/4.0/>.

## INTRODUCTION

The government's efforts to reform the national health system are focused on six key pillars: the transformation of primary and referral care, the health resilience and financing system, and human resources and health technology (Dhynianti & Darmawan, 2023). Strategic policies that have been proposed include placing community health centers under the auspices of Regional Public Service Agencies (BLUDs), which provide greater flexibility in financial and operational management, thereby enabling improvements in the quality of public health services. BLUDs are a system for managing revenue and expenditures at regional technical implementation units such as community health centers—that offer greater flexibility than the restrictions set forth in general regulations governing regional financial management (Sulistyowati & Sunaningsih, 2023).

Before the implementation of BLUD, the financial management of community health centers was heavily tied to local government bureaucratic mechanisms (Novianti & Suhanda, 2023). Revenue, including National Health Insurance (JKN) capitation funds, must be deposited into the local government treasury, and its use is subject to a lengthy and bureaucratic disbursement process. Any budget changes must be approved by the local government and the People's Representative Council, a process that is time-consuming and hinders operational flexibility. Accounting and financial reporting are also centralized at the Regional Finance Agency, leaving community health centers with limited capacity to manage resources, expenditures, and the recruitment of professional staff (Novianti dkk, 2020).

Once the BLUD status is implemented, community health centers are granted greater autonomy in managing their finances and operations (Lelono & Siswantoro, 2023). Revenue can be managed independently in accordance with the Business Plan and Budget (RBA), without having to be deposited first into the local government treasury. Community health centers also gain flexibility in the procurement of goods and services, the recruitment of non-civil servant professionals, and the preparation of budgets and expenditures (Firdhausy et al., 2021). The organizational structure becomes more responsive and flexible, enabling BLUDs to formulate financial and operational policies tailored to community needs (Kurniawan, 2021).

However, the implementation of BLUDs at community health centers has not gone entirely smoothly. Various studies indicate that while BLUDs offer opportunities to increase revenue and improve service quality, implementation still faces obstacles, such as human resource issues, incomplete regulations, and inadequate oversight. Research in Pandeglang and Soppeng districts, for example,

revealed that the effectiveness of the shift in BLUD financial management has not been maximized due to unaddressed activities and human resource constraints in managing BLUD finances (Handayani dkk, 2024).

In Bulungan Regency, out of the 12 existing community health centers (Puskesmas), only 5 have held BLUD status since 2022, while the remaining 7 are set to follow suit this year, 2025. An evaluation by the Bulungan Regency Government indicates that the implementation of the BLUD model has only reached about 35 percent, far from the ideal target of 65 percent. This highlights significant challenges in optimizing the BLUD model, both in terms of performance and the management of finances and other resources.

The BLUD Community Health Centers in Bulungan Regency face the challenge of insufficient operational funding, as the regional budget (APBD) assistance provided after they became BLUDs covers only salaries, employee allowances, medications, and disposable medical supplies, while other operational costs must be borne entirely by the BLUDs themselves. Specialized training for BLUD management has never been provided, so human resources remain underprepared to manage the BLUD, and current capacity-building efforts are limited to guidance on financial reporting provided by the District Financial and Asset Management Agency (BPKAD). Furthermore, the workload for Puskesmas BLUDs has increased because, in addition to managing the BLUD's finances, they are also burdened with individual health services, community health services, emergency care, inpatient care, and other mandated health programs. Given the limited availability of human resources and excessive workload, Puskesmas are required to continue providing excellent health services and address the entire life cycle of the community.

There is a significant gap between the original objectives of implementing BLUDs and the actual results on the ground. BLUD was intended to make Community Health Centers (Puskesmas) more self-reliant and efficient; however, in reality, many Puskesmas still face difficulties in administrative management and budget management, and the services provided remain far below standards due to their own limitations and the lack of support received from local governments in implementing the transition of Puskesmas into BLUDs. High-quality health services will greatly influence how local communities can benefit from Puskesmas for their own safety and health.

The success of BLUDs is heavily influenced by administrative and operational readiness, as well as the commitment of Puskesmas management. According to the Newsroom of the Bekasi Regency Communication and Information Agency, for

example, the acceleration of BLUD assessments is being carried out to ensure readiness in administration, human resources, and financial reporting systems, so that health services can be provided more quickly, efficiently, and in line with community needs.

Previous Research (Devi dkk, 2024) It also shows that the implementation of BLUDs can indeed improve service quality and the efficiency of fund management, but is still often hindered by regulations, human resource capacity, and limited guidance. Therefore, ongoing support and training are needed so that BLUD Community Health Centers can perform their functions optimally and provide tangible benefits to the community.

Thus, this study is important in filling the gaps in previous research regarding the effectiveness of BLUD implementation at Puskesmas in Bulungan Regency, examined based on local geographical and social aspects of the community. Consequently, this study aims to contribute both theoretically and practically to the refinement of regulations and the implementation of BLUD, thereby improving and further enhancing the quality of health services in Bulungan Regency.

This study will qualitatively examine how the implementation of BLUDs influences the quality of health services, the efficiency of fund management, as well as the challenges and success factors encountered. The results of this study are expected to provide theoretical and practical contributions to the development of health service policies in the region, particularly in the context of BLUD implementation in primary health care units.

Given these circumstances, this study aims to answer the question of how effective the implementation of the Regional Public Service Agency (BLUD) has been at community health centers in Bulungan Regency in improving the quality of health services, as well as to identify the factors that influence the success or challenges of BLUD implementation at the community health center level.

The objective of this study is to analyze the effectiveness of implementing BLUDs at Community Health Centers (Puskesmas) in Bulungan Regency in improving the quality of health services, identify supporting and inhibiting factors in BLUD implementation, and formulate strategic recommendations for optimizing BLUD management at the Community Health Center (Puskesmas) level.

Contribution This study makes a major contribution by providing comprehensive empirical evidence regarding the effectiveness of the implementation of the Regional Public Service Agency (BLUD) at Puskesmas in Bulungan Regency by

integrating contextual analyses of financial management, human resources, and the quality of health services, thereby generating strategic recommendations relevant to the optimization of BLUD policies and implementation at the primary health care level.

## **METHODS**

This study employs a qualitative methodology to provide a comprehensive and detailed overview of the implementation of the BLUD model by community health centers in Bulungan Regency, as well as its effectiveness in bringing about the necessary organizational improvements. The case study approach is particularly well-suited for research that seeks to uncover specific, distinctive, and complex phenomena in real-life settings that cannot be explained through alternative methods of investigation (Salim., 2001).

Selection of Informants in Research (Dewi, 2019), Individuals who possess knowledge about the research topic and who can provide clarification and insights into the issues under study are known as informants. Informants are those who assist researchers by providing information relevant to real-world situations and the factors influencing the emergence of research issues. In the context of this study, informants are the parties directly involved in the management and implementation of the Regional Public Service Agency (BLUD) system at the Tanjung Selor Community Health Center, both from managerial and technical implementation perspectives. Informants were selected based on specific criteria in accordance with the research objectives. Consequently, the five informants in this study consist of the Head of the Tanjung Selor Community Health Center, the BLUD financial management officer, Community Health Center staff, a representative from the Bulungan District Health Office, and a representative from the Regional Financial and Asset Management Agency (BPKAD).

## **FINDINGS AND DISCUSSION**

### **The Effectiveness of Implementing BLUDs in Improving the Quality of Health Services**

The research findings indicate that the implementation of the BLUD model at community health centers in Bulungan Regency has generally been quite effective in improving the quality of health services. This is reflected in the SKM score, which falls into the “good” category, indicating a positive public perception of the services provided by BLUD-managed Puskesmas. This improvement is particularly evident

in the aspects of service reliability, staff responsiveness, and service comfort, which are key indicators in measuring user satisfaction with health services.

These findings are reinforced by the results of the NVivo analysis, which show that the quality of health services is one of the main themes directly influenced by the managerial effectiveness of the BLUD. Flexibility in financial management allows Puskesmas to be more responsive in meeting operational needs, such as the procurement of medicines, the repair of facilities and infrastructure, and the development of service innovations. BLUDs function not only as an administrative mechanism but also as a strategic instrument in supporting the improvement of primary healthcare service quality.

### **The Role of BLUD Managerial Effectiveness in Service Delivery**

The managerial effectiveness of BLUDs is a central factor in determining the success of BLUD implementation at the community health center (Puskesmas) level. The results of the NVivo relationship map analysis indicate that managerial effectiveness is directly linked to aspects of governance, internal regulations, and organizational structure. Clarity in the division of tasks, decision-making processes, and support from internal regulations enables Puskesmas leadership to manage resources in a more adaptive and accountable manner. However, this managerial effectiveness is not yet fully consistent across all Puskesmas. Some informants noted that understanding of the BLUD concept, particularly regarding financial management and reporting, remains limited to certain personnel. This situation has the potential to hinder the full realization of BLUD benefits unless accompanied by comprehensive strengthening of managerial capacity.

### **Financial Management Efficiency as a Key Enabling Factor**

Financial management efficiency is one of the key factors supporting the successful implementation of BLUDs. The analysis results indicate that budgetary flexibility, the use of Business and Budget Plans (BBP), and a more autonomous financial reporting system provide community health centers with the flexibility to adapt service delivery to on-the-ground conditions. This efficiency directly contributes to improved health service quality, as reflected in the SKM indicators and qualitative findings regarding community satisfaction. The efficiency of BLUD financial management still faces several challenges, particularly regarding the shortage of human resources with specialized competencies in BLUD accounting and financial administration. Reliance on specific personnel and limited technical support

may potentially impact the sustainability of efficient and accountable financial management.

### **Human Resources and External Support in the Implementation of BLUD**

Financial management efficiency is one of the key factors supporting the successful implementation of BLUDs. The analysis results indicate that budgetary flexibility, the use of Business and Budget Plans (BBP), and a more autonomous financial reporting system provide community health centers with the flexibility to adapt service delivery to on-the-ground conditions. This efficiency directly contributes to improved health service quality, as reflected in the SKM indicators and qualitative findings regarding community satisfaction. The efficiency of BLUD financial management still faces several obstacles, particularly regarding the limited availability of human resources with specialized competencies in BLUD accounting and financial administration. Reliance on specific personnel and limited technical support have the potential to affect the sustainability of efficient and accountable financial management.

### **Factors Hindering the Implementation of BLUDs at the Community Health Center Level**

In addition to enabling factors, this study also identified several barriers to the implementation of BLUDs, including:

1. Limited human resource capacity in the administrative and financial management of BLUDs;
2. The complexity of regulations and reporting procedures, which are still perceived as burdensome;
3. Limited budgetary support for training and capacity building;
4. Suboptimal integration between BLUD policies and regional health planning systems.

The obstacles have the potential to undermine the effectiveness of the BLUD implementation if they are not addressed in a systematic and sustained manner.

### **Implications and Strategic Recommendations for Optimizing BLUDs**

The implementation of the BLUD model at community health centers in Bulungan Regency has had a positive impact on the quality of health services, but further strengthening is needed in managerial and institutional aspects. Therefore, an optimization strategy is required that includes:

1. Strengthening human resource capacity through ongoing BLUD training;
2. Simplifying and harmonizing regulations governing BLUD management at the community health center lever;
3. Enhancing the supervisory and advisory roles of the health office and the regional treasury office;

Strengthening performance-based and community satisfaction-based monitoring and evaluation systems.

## **CONCLUSION**

Based on the results of the research analysis, the implementation of the BLUD model at community health centers in Bulungan Regency has generally been quite effective in improving the quality of health services. This is evidenced by the results of the Community Satisfaction Survey (SKM), which fell into the “good” category, and is further supported by qualitative findings indicating improvements in service responsiveness, service reliability, and community comfort. The flexibility of BLUD financial management allows Community Health Centers to respond to service needs more quickly and adaptively, thereby having a positive impact on public perception and satisfaction.

The success of implementing BLUDs is influenced by several key supporting factors, namely the managerial effectiveness of BLUDs, the efficiency of financial management, the availability and competence of human resources, and external support from the Health Office and the Regional Financial and Asset Management Agency (BPKAD). Managerial effectiveness, supported by governance, internal regulations, and a clear organizational structure, is a key factor in optimizing BLUD management and improving the quality of health services.

This study also identified several challenges in BLUD implementation, including limited human resource capacity in BLUD administrative and financial management, a lack of specialized BLUD training, and the complexity of regulations and reporting procedures. These challenges have the potential to hinder the full realization of BLUD benefits if not addressed systematically and sustainably.

Based on the results of this study, the following recommendations are offered for future research: Future research is advised to adopt a more in-depth mixed-methods approach, combining quantitative analysis of BLUD financial performance with longitudinal health service quality indicators, in order to illustrate the long-term impact of the BLUD model. Future research could expand the scope of the study by conducting comparative studies among BLUD Community Health Centers (Puskesmas) across several districts/cities or by comparing BLUD and non-BLUD

Puskesmas, to obtain a more comprehensive understanding of the effectiveness of BLUD implementation in different contexts, Future research is expected to focus on policy and institutional aspects, particularly regarding regulatory harmonization, supervision systems, and human resource capacity building, to formulate a more effective and sustainable BLUD implementation model at the Puskesmas level.

## REFERENCES

- Andryani, W., & Indriati, F. (2024). Performance Analysis of the Regional Public Service Agency (BLUD) of the Tanara Health Center, Serang Regency using the Balance Scorecard Approach. *Asian Journal of Social and Humanities*, 2(10), 2111-2125.
- Devi, S., Wijaya, A. A., Hasibuan, I. D., Dina, P., & Andina, A. (2024). Analisis Efektivitas Penggunaan Anggaran Pendapatan Dan Belanja Daerah Terhadap Kualitas Pelayanan Kesehatan Di Puskesmas Simalingkar. *Jurnal Abdi Nusa*, 4(2), 108-119.
- Dewi, L. (2021). Literatur Review: Kualitas Pelayanan Terhadap Kepuasan Pasien Peserta BPJS. *Babul Ilmi Jurnal Ilmiah Multi Science Kesehatan*, 13(2).
- Dhynianti, L., & Darmawan, E. S. (2024). Kerjasama Pemerintah Swasta Dalam Pemenuhan Pelayanan Kesehatan Primer di Jakarta. *Jurnal Cahaya Mandalika ISSN 2721-4796 (online)*, 5(1), 486-501.
- Firdhausy, H. S., Suryawati, C., & Harto, P. (2021). Fungsi Pengorganisasian dan Pelaksanaan Keuangan Puskesmas Berstatus Badan Layanan Umum Daerah. *HIGEIA (Journal of Public Health Research and Development)*, 5(2).
- Heruddin, H., Suryaningsih, I. B., & Dewanto, I. (2024). Analysis of the UPTD Strategy for Community Health Centers with BLUD Status in Jember District Using the SPACE Matrix Approach. *Jurnal kesehatan komunitas (Journal of community health)*, 10(3), 636-643. <https://bekasikab.go.id/optimalisasi-layanan-kesehatan-pemkab-bekasi-percepat-penilaian-blud-puskesmas> : maret 21, 2025 oleh newsroom diskominfosantik
- Kurniawan, A. (2021). Analisis Kesiapan Penerapan Kebijakan Badan Layanan Umum Daerah pada Pelabuhan Perikanan Pantai di Lingkungan Pemerintah Provinsi Jawa Timur. *Jurnal Good Governance*.
- Lelono, W., & Siswanto, D. (2023). Evaluasi Atas Implementasi Pernyataan Standar Akuntansi Pemerintahan Nomor 13 Pada BLUD Puskesmas Kawasan Terpencil. *Jurnal Akademi Akuntansi*, 6(4), 538-565.
- Novianti, L., & Suhandi, S. (2023). Badan Layanan Umum: Sebuah Inovasi Kelembagaan Pemerintahan. *Owner: Riset dan Jurnal Akuntansi*, 7(2), 1490-

1502.

- Novianti, N., Sulistiyowati, N., Simarmata, O. S., Prasodjo, R. S., Anwar, A., Laelasari, E., & Irianto, J. (2020). Evaluasi pelaksanaan pis-pk di puskesmas kabupaten labuan batu, provinsi sumatera utara dan kota semarang, provinsi jawa tengah. *Jurnal Ekologi Kesehatan*, 19(1), 59-75.
- Pemerintah Republik Indonesia. (2005). Peraturan Pemerintah Nomor 23 Tahun 2005 tentang Pengelolaan Keuangan Badan Layanan Umum. Lembaran Negara Republik Indonesia Tahun 2005 Nomor 48.
- Pemerintah Republik Indonesia. (2012). Peraturan Pemerintah Nomor 74 Tahun 2012 tentang Perubahan Atas Peraturan Pemerintah Nomor 23 Tahun 2005 tentang Pengelolaan Keuangan Badan Layanan Umum. Lembaran Negara Republik Indonesia Tahun 2012 Nomor 171.
- Revolaninggar, C., Suryawati, C., & Jati, S. P. (2021). Analisis Strategi Manajemen Perubahan Terkait Kesiapan Perubahan Status Puskesmas Blud Holding Menuju Blud Mandiri Di Kota Pekalongan. *JKM (Jurnal Kesehatan Masyarakat) Cendekia Utama*, 8(2), 126-138.
- Sulistiyowati, H., & Sunaningsih, S. N. (2023). Implementasi Pengelolaan Keuangan Puskesmas Setelah Berstatus Menjadi BLUD (Studi Kasus di Puskesmas Magelang Selatan). *Jurnal Bina Akuntansi*, 10(1), 110-131.