



Factors Influencing the Enhancement of Flexibility and Accountability in Financial Management Services under the BLUD Scheme at Community Health

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Abstract

Transparent healthcare services has driven Community Health Centers (Puskesmas) to adopt the Financial Management Pattern of Regional Public Service Agencies (PPK-BLUD). This study aims to examine the factors influencing the flexibility and accountability of BLUD-based financial management within Community Health Centers in Kotabaru Regency. The research employs a literature review approach, utilizing content analysis of scholarly articles and relevant regulatory documents published within the last five years. The findings reveal that the effectiveness of BLUD implementation is predominantly shaped by four key determinants: the quality of human resources, regulatory frameworks, infrastructural capacity, and the structure of authority and governance

Introduction

Public demand for quality health services is increasing in line with growing awareness of the importance of health (Kumar et al., 2025; Solitano et al., 2025; Gkouliaveras et al., 2025). The public expects not only easily accessible services but also professional, transparent, and accountable care. The quality of health services is assessed based on the alignment of medical practices with standard operating procedures, the accuracy of diagnoses, and satisfaction with the outcomes of the services received. Additionally, accessibility aspects such as affordability, ease of procedures, and the availability of services without barriers of distance and time are also key concerns. Transparency regarding service processes, costs, and examination results is also a critical requirement in achieving community-oriented healthcare (Isti'anah & Utomo, 2024).

Within Indonesia's healthcare system, Community Health Centers (Puskesmas) play a strategic role as primary-level healthcare facilities focused on promotive and preventive efforts. According to Ministry of Health Regulation No. 43 of 2019, Puskesmas not only provide individual healthcare services but also function as centers for community empowerment and drivers of health development within their service areas. As technical implementation units under the Regional Health Office, Puskesmas are required to provide efficient and productive public services without a profit-oriented focus (Tomatala et al., 2025).

To improve service quality, the government encourages Puskesmas to adopt the Financial Management Model for Regional Public Service Agencies (PPK-BLUD) (Uma et al, 2026; Balishna et al., 2025; Heruddin et al., 2025). According to Ministry of Home Affairs

Regulation No. 79 of 2018, BLUD is a financial management system that grants public service units flexibility to manage their finances independently while upholding principles of accountability and transparency. The implementation of BLUD is part of public sector bureaucratic reform aimed at shifting the organizational management paradigm from an administrative model toward a performance- and service-based model (‘Aini et al., 2025; Norhikmah, 2025; Afonughe & Ochuko, 2025;).

Through the implementation of BLUD, Community Health Centers (Puskesmas) are expected to improve the effectiveness and efficiency of services through flexibility in budget management, optimization of revenue utilization, and strengthening of resource management. This flexibility allows Puskesmas to be more responsive to community needs and encourages innovation in the provision of health services. However, the implementation of BLUD in the field still faces various obstacles that hinder the achievement of these objectives (F. C. Putri, 2022; Zamiko & Zainuri, 2025).

Various studies indicate that the implementation of BLUD in Puskesmas has not been optimal. Key issues include limited human resources’ understanding of regulations and accrual-based financial management, mismatched tariffs with actual costs, and low capacity in preparing the RBA. Additionally, infrastructure limitations particularly in information technology as well as regulatory inconsistencies and weak coordination among stakeholders further hinder BLUD implementation. These conditions are also present in Kotabaru Regency, characterized by low human resource competency, delays in financial reporting, high unspent budget balances (SiLPA), and limitations in infrastructure and inter-agency coordination (Isti’annah & Utomo, 2024; W. R. J. S. Putri et al., 2025; Tunggadewi & Yogantara, 2025).

Theoretically, these issues can be explained through Max Weber’s Bureaucracy Theory, which emphasizes efficiency through clear structures and rules, and Institutional Theory, which views BLUDs as a form of public organizational transformation toward a more adaptive and accountable system. However, limitations in organizational capacity and institutional unpreparedness remain the primary obstacles. Therefore, this study aims to analyze the factors influencing the flexibility and accountability of BLUD financial management at the Kotabaru District Health Center, examined from the aspects of human resources, regulations, infrastructure, and the hierarchy of authority.

Financial management flexibility within the BLUD framework cannot be understood merely as administrative leeway but rather as a strategic instrument to accelerate the organization’s response to dynamic service needs. In the context of Community Health Centers, this flexibility ideally enables the procurement of medicines, maintenance of medical equipment, strengthening of promotive-preventive programs, and adjustments to operational needs to be carried out in a more timely manner. The issue is that flexibility will only lead to service improvements if supported by adequate managerial capacity. When an organization’s organizational management () lacks robust planning, a well-structured internal control system, and leadership capable of translating policies into operational actions, the space for flexibility risks giving rise to new irregularities. At this point, the issue with BLUDs is not merely whether authority has been granted, but whether that authority can be transformed into rational, measurable decisions oriented toward service outcomes (Iskandar et al., 2025; Maulia et al., 2025).

From a human resources perspective, the core issue lies in the gap between the technocratic demands of BLUD management and the nature of the Puskesmas staff, who have traditionally been shaped by a culture of medical service rather than public financial management. The transition to a BLUD model requires the ability to prepare business and budget planning documents, read financial statements, understand government accounting standards, and conduct performance-based evaluations. These demands are often not accompanied by a

systematic capacity-building process. As a result, staff merely carry out administrative duties in a formal manner without understanding the managerial logic behind them. This situation explains why various issues such as delayed reporting, poor planning quality, and high budget surpluses can recur. In other words, human resource constraints not only indicate a lack of technical skills but also reveal the absence of an organizational culture that supports performance-based financial management (Andriyan, 2021; Saluna et al., 2025).

Regulatory aspects also require a more critical analysis, as implementation issues with BLUDs often arise not due to the absence of rules, but because of the complexity of the interplay among regulations operating simultaneously. Community health centers (Puskesmas) are situated at the intersection of health regulations, local government financial regulations, government accountability systems, and bureaucratic oversight mechanisms. In practice, many service units face confusion when trying to balance the need for flexibility with the demands of strict administrative compliance. When interpretations of regulations differ among the Health Department, the Regional Finance and Asset Management Agency (BPKAD), the Inspectorate, and the Puskesmas themselves, the organization's operational flexibility becomes constrained. This situation indicates that regulatory barriers are not merely a matter of legal substance, but also a matter of policy harmonization and consistency of interpretation among stakeholders. Such analysis is crucial because implementation failures are often perceived as weaknesses of the implementing units, whereas the root of the problem actually lies in an institutional architecture that is not yet fully synchronized (Kahfi, 2024; Richard, 2025).

Infrastructure, particularly information technology and administrative support systems, plays a crucial role in bridging flexibility and accountability. Managing BLUDs requires accurate data, orderly bookkeeping, timely reporting, and continuous monitoring. Without adequate digital infrastructure, these processes will rely on manual mechanisms that are prone to errors, delays, and poor data integration. In such situations, accountability becomes administratively costly because staff must expend significant effort merely to fulfill documentation requirements, rather than improving service quality. This demonstrates that infrastructure limitations are not a standalone technical issue, but are directly linked to governance effectiveness. Organizations forced to implement modern management models without adequate information system support tend to face high bureaucratic workloads, while service outcomes do not improve significantly.

The hierarchy of authority is the final, critical dimension because the success of BLUDs depends on the extent to which decision-making decentralization is genuinely implemented in practice. Normatively, BLUDs are designed to grant broader autonomy to service units. However, if the relationship with local governments remains dominated by rigid vertical control, such flexibility remains merely symbolic. Community health centers (Puskesmas) may be granted BLUD status, but they remain unable to make decisions freely because they must await approval, align with the preferences of the bureaucracy above them, or are hindered by layered procedures. From an institutional perspective, this indicates a tension between the logic of managerial autonomy and the logic of traditional bureaucracy. This research is significant because it reveals that the primary issue does not always lie in policy design, but rather in how authority is distributed, negotiated, and implemented within local government structures. From this, it becomes clear that improving BLUDs is not sufficient through technical training alone, but also requires institutional relationship reform so that flexibility truly functions as a tool for enhancing the quality of public services.

Methods

This study employs a systematic literature review approach aimed at identifying, evaluating, and synthesizing scientific findings related to the flexibility and financial management accountability of BLUDs in Community Health Centers (Puskesmas). The literature search was

conducted systematically using academic databases such as Google Scholar and Garuda, focusing on publications from the past five years to ensure the relevance and recency of the findings. The search strategy was formulated using a combination of keywords such as “BLUD flexibility,” “BLUD accountability,” “human resources,” “local financial regulations,” “health infrastructure,” and “hierarchy of authority.” Initial screening was based on titles and abstracts to ensure topic relevance, followed by a full-text review of articles meeting the inclusion criteria (Tuginem, 2023).

The inclusion criteria for this study encompassed scientific articles published in accredited journals or conference proceedings, focusing on the implementation of BLUDs in the health sector, and addressing at least one of the four main research variables. Meanwhile, articles lacking direct relevance, failing to present adequate empirical data or conceptual analysis, and duplicate publications were eliminated during the selection phase. To ensure the quality of the review, a critical assessment of the methodology, validity of findings, and theoretical contributions of each article was also conducted using an evaluative approach. This step is crucial to ensure that the resulting synthesis is not merely descriptive but also possesses sufficient analytical depth.

The selected data were then analyzed using content analysis with a thematic approach. This process involved coding the key concepts emerging from the literature, grouping them based on research variables, and identifying patterns of relationships among variables. Comparative analysis was used to examine the similarities and differences in findings across studies, thereby enabling the drawing of limited generalizations regarding the factors influencing the effectiveness of BLUD financial management. The final synthesis was compiled in an integrative manner by linking empirical findings and theoretical frameworks, resulting in a comprehensive understanding of the dynamics of BLUD flexibility and accountability without involving the collection of primary data in the field.

Result and Discussion

No	Author (Year)	Research Title	Method	Findings
1	Turiman et al. (2021)	Implementasi Kebijakan Penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) Puskesmas Di Kabupaten Bandung.	Qualitative approach using informants as research data sources	The success of BLUD implementation at the Katapang Community Health Center was influenced by two main factors: policy content and the implementation environment. In general, the policy content was in line with regulations and field conditions, although the utilization of financial flexibility was not yet optimal. Meanwhile, the implementation environment was also quite suitable, but there were still weaknesses in the responsiveness of implementers, particularly in addressing issues such as high unspent budget balances (SiLPA).
2	Husin et al. (2024)	Analisis Pengelolaan Keuangan Badan Layanan Umum Daerah (BLUD) UPTD Puskesmas Tingkat Kabupaten.	Qualitative descriptive study using data collection techniques involving interviews and documentation	The financial management of the BLUD UPTD Konda Community Health Center has been in accordance with Ministry of Home Affairs Regulation No. 79 of 2018 and South Konawe Regent Regulation No. 16 of 2023. The Community Health Center has prepared five financial reports (LRA, Balance Sheet, LO,

				LPE, and CaLK), while two other reports, namely the Statement of Changes in SAL and the Cash Flow Statement, were still in the process of being prepared at the time of the study.
3	Norhikmah (2025)	Implementasi Kebijakan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) (Studi Pada Puskesmas Rawat Inap Cempaka Kota Banjarbaru)	Qualitative approach using interviews	The implementation of BLUD at the Cempaka Community Health Center has not been optimal due to communication barriers, staff shortages, bureaucratic structures, and inconsistent policies. Major obstacles include a lack of human resources, the absence of technical guidelines, tariffs that do not reflect actual costs, and free services without budgetary support that affect revenue.
4	Sulistiyowati & Sunaningsih (2022)	Implementasi Pengelolaan Keuangan Puskesmas Setelah Berstatus Menjadi BLUD (Studi Kasus di Puskesmas Magelang Selatan)	A qualitative approach involving interviews	The implementation of BLUD at the Magelang Selatan Community Health Center since 2014 has improved financial management and service delivery, but it has not yet been optimal because some flexibilities have not been implemented due to limitations in local regulations
5	Silalahi et al. (2021)	Analisis Implementasi Pola Pengelolaan Keuangan Badan Layanan Umum Daerah pada Rumah Sakit Umum Daerah Dr. RM. Djoelham Binjai.1	Qualitative approach	The implementation of the PPK-BLUD at the Dr. RM Djoelham Binjai Regional General Hospital has increased flexibility in financial management and services, but is still hampered by a lack of outreach, understanding, and coordination between departments.
6	Maulia et al. (2025)	Analisis Implementasi Penerapan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) Puskesmas di Kabupaten Bengkalis Tahun 2024.	Qualitative approach	The implementation of PPK-BLUD at Community Health Centers in Bengkalis Regency has been quite successful and has had a positive impact; however, it is still hampered by limitations in human resources, infrastructure, communication, budget dependence, and suboptimal regulations
7.	Nurchoiriyah et al. (2025)	Transparansi dan Akuntabilitas dalam Pengelolaan Kewajiban BLU di Indonesia (Studi Literatur 2022–2025).	Qualitative approach with a literature review	Transparency and accountability in BLU financial management are crucial for maintaining public trust, yet they still face challenges such as limited human resources, reporting systems, digitalization, and coordination, thus requiring strengthened regulatory oversight, as well as improved organizational systems and culture
8	Ardiningsih & Sriyanto (2024)	Transparansi dan Akuntabilitas dalam Pengelolaan Kewajiban BLU di Indonesia (Studi Literatur 2022–2025).	Quantitative approach	The financial reporting of Boyolali I Community Health Center is influenced by human resource competence, the Local Government Accounting System, and organizational culture, where

				improvements in these three aspects will enhance the quality of financial reports
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The process of identifying and selecting articles in this study was conducted systematically in accordance with the stages of a systematic review. These stages include the initial identification of articles through electronic database searches, the screening process, eligibility assessment, and the determination of articles meeting the criteria for further analysis. This article selection flow is presented concisely in the form of a flowchart to provide a clear and transparent overview of the literature screening process conducted.

As shown in the flowchart, initially, approximately 442 articles were identified using predefined keywords. After undergoing several screening stages based on inclusion and exclusion criteria, a number of articles meeting the requirements were selected for in-depth review. These selected articles were then systematically analyzed and summarized, with the summary results presented in Table 1 as the basis for discussing the effectiveness of non-pharmacological interventions in the management of knee osteoarthritis.

Human Resources Review

Improvements in flexibility and accountability in the financial management of BLUDs heavily depend on the capacity and readiness of human resources as the operational driving force within Community Health Centers (Puskesmas). In the context of flexibility, human resources are required not only to master standard financial administration but also to possess managerial skills to make swift decisions regarding the utilization of functional revenue to meet urgent service needs. The literature indicates that the success of this flexibility is often hindered when management staff lack adequate competencies in developing a flexible yet measurable Budget Business Plan (RBA). The accountability aspect also requires HR with a deep understanding of government accounting standards and accrual-based financial reporting. Without linear educational qualifications or continuous technical training, the risk of recording errors and non-compliance with transparency principles becomes very high, which ultimately hinders the achievement of BLUD's objectives in providing excellent and accountable public services in Kotabaru Regency (Mawarni & Wuryani, 2020; Septiana et al., 2025; Wulandari, 2023).

The effectiveness of flexibility and accountability is also influenced by the commitment of implementers and the distribution of human resource workloads at Community Health Centers (Puskesmas). Health workers at Puskesmas often double as BLUD financial managers, which divides their focus on service delivery and administrative accuracy. A review of several studies confirms that the availability of dedicated financial managers with high integrity is an absolute prerequisite for ensuring that every financial decision made remains within legal boundaries (Sulistiyowati & Sunaningsih, 2022).

Review of Regulatory Policies

Regulatory policies serve as the legal foundation determining the extent to which flexibility can be utilized without undermining the principle of public accountability. In the implementation of BLUDs, regulations function not only as a control mechanism but also as an empowerment tool that grants legal authority to Puskesmas to manage revenues independently and responsively (Hertanto et al., 2026). Based on a literature review, the effectiveness of service flexibility heavily depends on the completeness of local-level subsidiary regulations, such as Regent Regulations or Head of Regional Government Decisions. In Kotabaru District, the existence of specific legal frameworks regarding procurement procedures for goods and services, the management of budget surplus (SiLPA), and mechanisms for budget reallocation between units are key determinants. Without clear technical regulations aligned with Ministry of Home Affairs Regulation No. 79 of 2018, health center managers often find themselves caught in administrative uncertainty, which prevents the

potential for financial flexibility from being optimally utilized to improve service quality (Bustanuddin et al., 2023; Nurchoiriyah et al., 2025).

Regulatory policies also serve as an anchor for the creation of measurable accountability through standardized reporting and oversight. A review of various studies indicates that synchronization among existing regulations is crucial. If regulations are too rigid or overlapping, this can hinder service innovation.

Review of Facilities and Infrastructure

Facilities and infrastructure are the physical and technical instruments that determine the effectiveness of transforming BLUD policies into tangible service actions. Within a framework of flexibility, the availability of adequate infrastructure is a prerequisite for Puskesmas to respond quickly to operational needs. The literature indicates that flexibility in the procurement of goods and services, as well as the use of direct funding, can only function optimally if supported by systems capable of providing *real-time* data on logistics availability and medical needs. In Kotabaru Regency, geographical challenges often require the readiness of communication facilities and a stable internet network to ensure that financial coordination between Puskesmas and local authorities remains smooth, so that financial discretion is not hindered by technical infrastructure constraints (Hakim, 2020; Khoirullisa et al., 2023).

Infrastructure serves as a means of safeguarding and ensuring transparency regarding state assets and finances. The implementation of accrual-based accounting standards a hallmark of BLUDs requires robust financial application systems to minimize human errors in transaction recording. The literature review confirms that the existence of reliable digital infrastructure facilitates the audit and oversight processes, both internal and external, as the digital trail of every fund flow can be accurately traced.

Review of the Hierarchy of Authority

The hierarchy of authority is a structural framework that defines the limits of managerial discretion and the chain of accountability in the implementation of the PPK-BLUD. In terms of flexibility, the shift from a traditional, centralized bureaucracy toward a semi-autonomous model is key. Literature reviews indicate that increased service flexibility at Community Health Centers (Puskesmas) can only be realized if there is a clear delegation of authority from local governments to BLUD leaders to manage resources responsively. In Kotabaru Regency, the effectiveness of this flexibility is significantly influenced by the extent to which the bureaucratic chain of command allows Puskesmas heads to procure goods or reallocate budgets without having to go through lengthy bureaucratic procedures at the department level, thereby enabling the immediate and targeted fulfillment of the community's medical needs (Bustanuddin et al., 2023; Nurchoiriyah et al., 2025; Rahayu et al., 2025).

However, on the other hand, the hierarchy of authority serves as a safeguard mechanism to ensure absolute accountability. Although flexibility is granted, every financial decision must remain within the framework of structured oversight through the functions of a supervisory board or designated administrative officials. The literature review emphasizes that a clear separation of authority between the authorizing, treasury, and verifying functions within the Puskesmas organizational structure is the most effective instrument for preventing financial irregularities.

Conclusion

Overall, the success of implementing flexibility and accountability in the financial management of BLUDs at Puskesmas is largely determined by the synergy between the quality of human resources, regulatory clarity, adequate infrastructure, and an appropriate authority structure. Competent and ethical human resources are the primary factor in accurately performing managerial and financial reporting functions (), supported by clear and non-overlapping

regulations to ensure flexibility is optimally utilized. Additionally, the availability of facilities and infrastructure particularly digital systems and supporting infrastructure strengthens transparency and efficiency in financial management. On the other hand, a proportional hierarchy of authority enables swift decision-making while remaining within the framework of oversight, ensuring that the BLUD's objective of improving the quality of public services can be achieved effectively and accountably.

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