

Analysis of the Public Service Agency (BLUD) System on the Management of the Health Center Budget in the City of Cilegon

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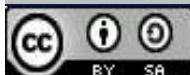
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ABSTRACT

The implementation of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) in community health centers aims to improve the flexibility and effectiveness of service management. However, its impact on overall managerial performance has not been widely evaluated. This study aims to analyze the Regional Public Service Agency (BLUD) system in relation to budget management at community health centers in Cilegon City and to provide evidence-based policy recommendations. This study is qualitative, using in-depth interviews with informants at nine community health centers. Data were collected through in-depth interviews, observations, exploratory questionnaires, and document reviews. Data validity was strengthened through manual triangulation of sources and methods and analyzed using the Miles and Huberman model. Most health centers demonstrated financial efficiency and effectiveness above 90%. However, there were no new service innovations, service quality remained in the “good” category, and human resource training averaged below 30% of the total healthcare workforce. A gap exists between actual and ideal performance in BLUD implementation. To address this, it is necessary to strengthen performance-based financial management, improve a service culture oriented toward public satisfaction, develop service innovations, and plan human resource training based on all employees' needs. BLUD implementation has shown progress in financial efficiency but has not yet been optimal in terms of new service innovations and human resource development. The Balanced Scorecard (BSC) approach can serve as a strategic evaluative tool to drive managerial transformation at health centers.

KEYWORDS

Balanced Scorecard, community health centers, performance, service innovation, regional policies



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INTRODUCTION

Public services are activities carried out by state administrators or other institutions in fulfilling the basic rights of citizens to goods and services (Permenkes Nomor 19 Tahun 2024 Tentang Pusat Kesehatan Masyarakat, 2024). Community health centers, as the spearhead of health services at the grassroots level, play a central role in providing promotive to palliative services as stipulated in Minister of Health Regulation No. 19 of 2024 (Permenkes Nomor 19 Tahun 2024 Tentang Pusat Kesehatan Masyarakat, 2024). The importance of this role requires reforms in financial management and service governance to be more flexible and accountable.

With the enactment of Law No. 1 of 2004 on State Treasury and Law No. 17 of 2003 on State Finance, the Regional Public Service Agency (BLUD) system was introduced to promote efficiency and effectiveness in public services (Juliani, 2018). The regulatory basis for BLUDs comes not only from the Law, but also from Government Regulation No. 23 of 2005 concerning

Public Service Agencies (BLU) and Government Regulation No. 74 of 2012 concerning amendments to Government Regulation No. 23 of 2005, as well as Minister of Home Affairs Regulation No. 79 of 2018 concerning Regional Public Service Agencies (BLUD), which technically and administratively regulate the governance of BLUD (4,5). At the regional level, this policy is reinforced by Cilegon City Regulation No. 30 of 2024 concerning remuneration at BLUD3 Community Health Centers; Cilegon City Regulation No. 62 on the financial management of the Regional Public Service Agency for Community Health Centers 29; Cilegon City Regulation No. 64 on the governance structure of the Regional Public Service Agency Technical Implementation Unit of the Community Health Center under the Cilegon City Health Department 30; and Cilegon City Regulation No. 440/Kep.57-Eksda/2023 on the Establishment of Technical Implementation Units of the Community Health Center Department within the Cilegon City Government as Units Implementing the Financial Management Model of Regional Public Service Agencies 31, to enhance management, motivation, and employee performance. Ministry of Health Regulation No. 19 of 2024 on community health centers also emphasizes that community health centers may utilize the BLUD scheme to strengthen primary healthcare services (Kementerian Kesehatan RI, 2022; UU No.1 Tahun 2018 Tentang Kepalangmerahan, 2018).

Regional Public Service Agencies (BLUD) provide flexibility in managing revenue and expenditure independently without compromising the principles of accountability, transparency, and effectiveness (Juliani, 2018; UU No.1 Tahun 2018 Tentang Kepalangmerahan, 2018). This flexibility includes the ability of community health centers to use their income for service spending, human resource capacity building, and the procurement of facilities and infrastructure, which was previously very bureaucratic. This opens up great opportunities for optimizing health services at the basic service level. In the book “Public Sector Accounting” by (Mardiasmo, 2021) Discuss in detail the concept and implementation of performance-oriented budgeting, rather than just focusing on inputs or the amount of funds used, so as to improve accountability and effectiveness of spending at community health centers. Measurable performance indicators, clear strategic planning, and performance evaluations are needed as a basis for the allocation of the following year's budget.

However, implementing this is not easy due to the many challenges that will be faced. In addition, the obstacles found in Cilegon City are in line with the suboptimal implementation of BLUD in other regions. For example, research in Gresik Regency by Khusnah et al. (2023) shows that the lack of understanding of the BLUD system among managers, high workloads, and the absence of subsidiary regulations hinder financial flexibility. Meanwhile, a study in South Magelang Health Center by Sulistyowati & Sunaningsih (2023) revealed that without a Mayor Regulation (Perwakot) that specifically regulates BLUD flexibility, the implementation of this system cannot run optimally. Both examples emphasize that the success of BLUD depends heavily on three pillars: (1) clear supporting regulations, (2) adequate human resource capacity, and (3) an integrated monitoring system. Disparities in these pillars distinguish the success of implementation across regions. Therefore, it is important for the City of Cilegon to conduct an analysis of BLUD management at health centers.

The implementation of BLUD requires community health centers to fulfill three main aspects: substantive (beneficial to the community), technical (ability to manage performance-based budgets), and administrative (audit-ready documents and legality) (Kepala Dinas Kesehatan, 2023; UU No.1 Tahun 2018 Tentang Kepalangmerahan, 2018). The application process is carried out through the local Health Office and is determined by the Regional Head if all the specified criteria are met.

The transformation into BLUD enabled the health center to overcome bureaucratic obstacles. A case study at the Soreang health center showed a significant increase in revenue and service quality after implementing BLUD. (AL et al., 2020; Kepala Dinas Kesehatan,

2023). This confirms that financial flexibility has a direct impact on public service performance.

One tool that can be used to evaluate BLUD performance in terms of service quality improvement is the balanced scorecard (BSC). The BSC is a management framework that measures organizational performance from four main perspectives: financial, customer, internal business processes, and learning and growth. In the context of BLUD health centers, the financial perspective covers budget management and cost efficiency; the customer perspective focuses on patient satisfaction and increasing the number of patient visits; the internal business processes perspective assesses operational efficiency and service innovation; while the learning and growth perspective evaluates human resource development and employee retention (Anggraini, 2022). In the context of community health centers, BSC indicators include budget effectiveness and efficiency, service innovation, human resource development, and customer satisfaction (Zima Anggraini & Trisninawati, 2022). These four indicator combinations will help community health centers measure the impact of BLUD objectively and sustainably.

Health centers that use BSC as their benchmarking tool can obtain a comprehensive picture of their performance, identify areas that need improvement, and formulate appropriate strategies to improve the quality of health services. According to a study by Anggraini and Trisninawati (2022), the implementation of BLUD in community health centers contributes to improved performance, particularly from the customer perspective and internal business processes, though the financial aspect requires further attention to achieve optimal performance. Additionally, research by Mawarni and Wuryani (2020) indicates an increase in patient satisfaction over three consecutive years following the implementation of BLUD, suggesting that the flexibility in financial and operational management positively impacts the quality of services provided. Nevertheless, there are several challenges that need to be addressed, particularly regarding the potential misuse of budgets. The study by Khusnah and Peristiowati (2023) highlights challenges in implementing BLUD at community health centers, including increased workloads for center managers, ineffective external monitoring, and unapproved local regulations that hinder the optimization of BLUD. Therefore, the implementation of BLUD must still be carried out cautiously and evaluated after its implementation, particularly at community health centers in Cilegon City, which have only recently begun implementing it since 2023 (Anggraini, 2022; Mukhibatul Khusnah, 2023).

Cilegon is one of the cities in Banten Province with an area of 175.51 km² and a strategic position as the main gateway connecting Java and Sumatra. Administratively, the city is divided into eight districts and 43 subdistricts, with Ciwandan District being the largest and Cilegon District being the smallest. According to data from 2024, the population of Cilegon City reached 476,867 people, comprising 241,192 males and 235,675 females. The highest population density is found in Cilegon and Jombang districts, each exceeding 5,000 people per km², reflecting the concentration of economic activities and residential areas. Cilegon City has various health facilities that play a role in providing health services to the community. The main facilities available include community health centers and hospitals spread across various areas of Cilegon City. The community health centers operating in Cilegon City include Ciwandan, Citangkil, Citangkil II, Pulomerak, Purwakarta, Grogol, Cilegon, Jombang, and Cibeber (Dinas Kesehatan Kota Cilegon., 2024).

Since 2023, all community health centers in Cilegon City have been designated as Regional Public Service Agencies (BLUD)³¹, which provides flexibility in financial management. With this status, community health centers are no longer solely responsible for controlling government budgets, but also manage their own revenue and expenditure independently through the preparation of Business and Budget Plans (RBA) (Zuraidha, 2010). However, in its implementation, several challenges in budget management began to emerge in

2024. Another issue is the validation of health service data, which is still limited to the community health center level. This has an impact on the calculation of service needs, which is less accurate and has the potential to cause inaccuracies in budget allocation (Kepala Dinas Kesehatan, 2023).

However, most previous studies on BLUD implementation have been partial, focusing mainly on administrative evaluation or financial aspects alone. A comprehensive evaluative approach using the Balanced Scorecard (BSC), which covers four perspectives (financial, customer, internal processes, and growth and learning), has not been widely used in the context of Puskesmas at the city level. This creates a significant research gap, particularly in linking BLUD implementation with the strategic managerial performance of Puskesmas. Therefore, this study aims to fill this gap by integrating the BSC approach as a measurement tool to evaluate the effectiveness of BLUD budget management in a more holistic manner in the city of Cilegon.

Based on these issues, this study aims to analyze the BLUD system in managing the budget of community health centers in Cilegon City, evaluate the effectiveness of budget utilization, and identify obstacles in the implementation of BLUD policies in order to provide more effective policy recommendations to improve the efficiency and financial transparency of community health centers. Additionally, this study will also examine whether there is a need to improve existing regulations to increase the desired flexibility and improve service quality.

Based on the background, this study focuses on analyzing the implementation of the Regional Public Service Agency (BLUD) system in managing the budget expenditure of community health centers in Cilegon City, including identifying obstacles to optimizing budget flexibility from the aspects of human resources and management, and evaluating its effectiveness through the Balanced Scorecard (BSC) approach. This study is expected to contribute theoretically by strengthening the literature related to BLUD evaluation in the health sector, developing a BSC-based evaluation framework, and serving as a reference for further studies on BLUD-based public service performance.

In practical terms, this study aims to provide evidence-based policy input to the Health Office and the Cilegon City Government, operational recommendations for health center managers regarding strategies for increasing revenue, budget effectiveness, and human resource development, as well as serving as the basis for the formulation of derivative regulations and SOPs for optimizing the BLUD system. Specifically, this study examines the implementation of BLUD policies in nine Puskesmas, identifies challenges faced in financial flexibility, and evaluates BLUD performance from four BSC perspectives, namely finance, customers, internal business processes, and learning and growth.

RESEARCH METHOD

Grounded in an interpretive paradigm, this qualitative descriptive study examines the implementation dynamics of the Local Public Service Agency (BLUD) system in budget management at all nine BLUD-status community health centers in Cilegon City, Indonesia, from the perspectives of implementers and stakeholders, using the balanced scorecard framework across financial, internal processes, learning and growth, and customer perspectives to assess efficiency, transparency, accountability, and challenges. Data collection from March to June 2025 will involve approximately 26 purposively selected informants (health office officials, center heads, financial staff, and workers) via in-depth interviews on themes like budget planning and financial flexibility, participatory observations, and document analysis, with validity ensured through manual triangulation and analysis via the Miles and Huberman method (data reduction, presentation, and conclusion drawing with thematic coding); results

will be presented narratively and in tables. For future research, a longitudinal quantitative study could track BLUD performance metrics over multiple years across diverse Indonesian regions to quantify long-term impacts and generalizability.

RESULTS AND DISCUSSION

Analisis Balanced Scorecard (BSC)

To obtain a comprehensive picture of the effectiveness of the BLUD system implementation at the Cilegon City Community Health Center, an analysis was conducted based on the Balanced Scorecard (BSC) approach, which covers four main perspectives: finance, customers, internal business processes, and growth and learning. The BSC model is considered appropriate for assessing performance achievements in a strategic and measurable manner (Mahsun, 2019).

Tabel 1. Analisis Balanced Scorecard (BSC)

| BSC ASPECTS | EXISTING (Currently) | IDEAL (Should be) | GAP (Gap) |
|-----------------------------|---|---|---|
| Finance | Most community health centers are efficient and effective (efficiency and effectiveness ratio >95%). However, there is use of Silpa funds in Citangkil II and Pulomerak. There is no income from new services. | All community health centers are efficient and effective ($\geq 95\%$), do not exceed their budgets, and are beginning to generate new sources of income. Tariff regulations are not yet flexible for patients who can afford to pay. | Spending exceeds income at two community health centers; no new services; potential decline in income due to free services without compensation mechanisms or segmentation. |
| Internal Business Processes | There will be no income from new services in 2024. However, in 2025, 24-hour emergency services and childbirth services are planned at six community health centers. Patient visits have increased in most areas. | There are innovative services with economic value (emergency room, childbirth, telemedicine), supported by robust SOPs and operational digitization. | New services are not yet operational, and innovations have not been fully evaluated. Implementation of SOPs and process management is not yet consistent across all health centers. |
| Growth and Learning | Human resource retention is 100%, but staff training is still limited (<30% in most health centers), and the financial burden is high. Human resource motivation and satisfaction still vary. SKM 2024 improved in all community health centers (average above 85%), but 8 out of 9 community health centers are still in the "Good" category and only Grogol achieved "Very Good". | Human resource training $\geq 60\%$ annually, organizational structure supports separation of duties (finance, IT, managerial), high motivation, adequate facilities. All community health centers achieve SKM $\geq 90\%$ or "Very Good" category with equitable and equal services. And there is an integrated feedback system that is followed up regularly. | Training is uneven, there is no competency-based career system, administrative support facilities are not equal, and the motivation of some human resources is not optimal. |
| Customers | | | The majority of community health centers have not achieved the highest level of public satisfaction; the survey and feedback system has not been optimally utilized to improve service quality. |

Table 1 shows The Balanced Scorecard analysis for community health centers in Cilegon City reveals a mixed performance. While financial efficiency and effectiveness are largely achieved, with most centers exceeding a 95% ratio, issues such as overspending in two centers and a complete absence of revenue from new services highlight a significant lack of innovation.

This is compounded by service quality, where only one center reached the "Very Good" category in customer satisfaction surveys, with others stagnating at "Good" and lacking a systematic process to act on feedback. Furthermore, despite an increase in outpatient visits, no new services generated revenue in 2024, indicating a gap between planning and implementation due to regulatory and human resource constraints.

From a growth and learning perspective, significant challenges persist, including low training coverage and disparities in staff motivation and facilities across centers. Although employee retention is high, the absence of a competency-based career development system undermines consistent performance, as noted by informants. The policy of free services for local residents also presents a financial sustainability risk without compensatory measures for affluent patients. These findings collectively illustrate that optimizing the BLUD system requires moving beyond mere financial efficiency to foster service innovation, structured customer feedback mechanisms, and more adaptive human resource management.

Overall, the analysis identifies a considerable gap between current operations and the ideal state, underscoring the need for comprehensive strategic intervention. Strengthening supportive regulations, incentivizing service innovation, and enhancing human resource capacity are critical steps. Addressing these priorities demands coordinated efforts from cross-sectoral stakeholders, including the City and Provincial Health Departments, to transform the BLUD framework into a more effective tool for community health center management.

Financial Perspective

Financial performance assessment in the implementation of the BLUD system at the Cilegon City Community Health Center refers to three main ratios in the Balanced Scorecard, namely economic, efficiency, and effectiveness ratios. These ratios indicate the extent to which budget planning and management are able to reflect economical use of funds (economic), appropriate output (efficiency), and results (effectiveness).

The following data is presented to illustrate how the nine community health centers managed their budgets during the last fiscal year, as well as to identify gaps between actual achievements and ideal conditions for BLUD financial management.

Table 2. Financial Indicators with Balanced Scorecard in Economic Ratios

| Puskesmas | Expenditure Realization (Rp) | Shopping Target (Rp) | Economic Ratio (%) |
|--------------|---------------------------------|-------------------------|-----------------------|
| Cibeber | 3.439.535.148 | 3.811.918.201 | 90,23 |
| Cilegon | 2.482.340.848 | 2.596.440.988 | 95,61 |
| Ciwandan | 3.513.311.105 | 3.735.446.227 | 94,05 |
| Grogol | 2.207.280.159 | 2.347.974.128 | 94,01 |
| Citangkil II | 2.265.468.102 | 2.411.304.241 | 93,95 |
| Jombang | 2.890.720.158 | 3.316.005.932 | 87,17 |
| Pulomerak | 3.423.309.341 | 3.696.012.644 | 92,62 |
| Citangkil | 2.295.992.575 | 2.413.707.948 | 95,12 |
| Purwakarta | 2.180.114.353 | 2.418.305.000 | 90,15 |

Table 2 presents financial indicators comparing actual spending to targets across nine community health centers in Cilegon City, measuring budget efficiency through an average aggregate economic ratio of 92.55%. While most centers met or exceeded the public financial efficiency standard of >90%, with Cilegon Health Center achieving the highest ratio (95.61%),

Jombang Health Center was a negative outlier at 87.17%. From a Balanced Scorecard perspective, these optimal ratios generally reflect efficient and accountable resource management under the BLUD system, supporting sustainable primary healthcare services. However, issues persist, such as the mismatch between revenue and expenditure at Citangkil II and Pulomerak Health Centers, where spending exceeds income, indicating a reliance on temporary Budget Surplus (Silpa) funds. This reliance reveals weaknesses in output-based budget planning and poses a risk to the long-term financial sustainability of these service units.

Table 3. Financial Indicators with Balanced Scorecard on Efficiency Ratio

| Puskesmas | Expenditure Realization (Rp) | Revenue Realization (Rp) | Efficiency Ratio (%) |
|---------------------|---------------------------------|-----------------------------|-------------------------|
| Cibeber | 3.439.535.148 | 3.487.023.397 | 98,64% |
| Cilegon | 2.482.340.848 | 2.500.651.239 | 99,27% |
| Ciwandan | 3.513.311.105 | 3.627.030.841 | 96,86% |
| Grogol | 2.207.280.159 | 2.246.981.903 | 98,23% |
| Citangkil II | 2.265.468.102 | 2.261.242.340 | 100,19% |
| Jombang | 2.890.720.158 | 3.003.355.810 | 96,25% |
| Pulomerak | 3.423.309.341 | 3.420.095.857 | 100,09% |
| Citangkil | 2.295.992.575 | 2.405.100.823 | 95,46% |
| Purwakarta | 2.180.114.353 | 3.487.023.397 | 99,14% |

Table 3 presents the efficiency ratio, derived from the relationship between expenditure and revenue realizations, which within the Balanced Scorecard framework serves as a financial perspective lag indicator reflecting optimal use of operational funds to generate revenue, with the nine health centers averaging 98.24%. While Citangkil II and Pulomerak Health Centers exceeded 100%, indicating reliance on SILPA funds to cover shortfalls and highlighting budget inefficiencies, Citangkil Health Center's 95.46% ratio demonstrates more efficient and optimal financial resource allocation. This ratio is a multidimensional tool that not only assesses financial performance but also signals the effectiveness of underlying internal processes; values below 90% warrant prioritized evaluation as they reveal misalignments with efficiency principles, whereas achievements above 95% can provide benchmarking models for improving budget planning, service strategies, and revenue processes across units.

Table 4. Financial Indicators with Balanced Scorecard on Effectiveness Ratio

| Puskesmas | Revenue Realization (Rp) | Revenue Target (Rp) | Ratio Effectiveness (%) |
|---------------------|-----------------------------|------------------------|----------------------------|
| Cibeber | 3.487.023.397 | 3.709.661.181 | 94,00 |
| Cilegon | 2.500.651.239 | 2.590.149.391 | 96,54 |
| Ciwandan | 3.627.030.841 | 3.703.747.208 | 97,93 |
| Grogol | 2.246.981.903 | 2.345.601.288 | 95,80 |
| Citangkil II | 2.261.242.340 | 2.402.312.098 | 94,13 |
| Jombang | 3.003.355.810 | 3.075.736.057 | 97,65 |
| Pulomerak | 3.420.095.857 | 3.693.800.164 | 92,59 |
| Citangkil | 2.405.100.823 | 2.413.654.574 | 99,65 |
| Purwakarta | 2.199.021.064 | 2.404.807.774 | 91,44 |

The effectiveness ratio, which compares realized revenue to targets within the Balanced Scorecard's Financial perspective, reveals an overall performance of 95.49% across the nine community health centers, with relatively low variation between units. While centers like Citangkil achieved high effectiveness (99.65%), others such as Purwakarta (91.44%) and

Pulomerak (92.59%) fell short, contributing significantly to a total revenue shortfall of Rp1.19 billion and highlighting a mismatch in revenue planning. This underscores the need for targeted managerial interventions, as high financial effectiveness can mask weaknesses in other BSC perspectives, such as internal processes or learning and growth, a point illustrated by Jombang's low economic ratio despite high effectiveness (Mardiasmo, 2021).

A clear gap exists between current conditions—where most centers are numerically efficient and effective (>90%)—and the BLUD system's ideal of sustainable financial flexibility through service innovation, as they still lack the ability to generate independent income and over-rely on Silpa funds (Mardiasmo, 2021). To address this, improvement strategies are essential: enhancing financial literacy and performance-based planning through systematic training Halim & Kusufi, (2014), encouraging the digitization of financial reporting for real-time monitoring Rambe & Devitra, (2022), and strengthening internal oversight with early warning systems to prevent unplanned overspending (Mahsun, 2019). These steps aim to foster more adaptive, professional, and sustainable financial management for the BLUD system in Cilegon City.

Internal Business Process Perspective

Internal business processes within the BLUD framework should be able to demonstrate the organization's performance in creating service innovations, process efficiency, and responsiveness to patient needs. This perspective is very important for assessing how health centers use their flexibility to develop value-added and sustainable services. Based on the data obtained, the indicators used include service innovation through revenue from new services and operational improvements measured by the number of patient visits.

Table 5. Service Innovation Indicators with Balanced Scorecard

| Puskesmas | Service Innovation | | |
|--------------|-----------------------------|-----------------------|---|
| | New Service Revenue (Rp) | Total Revenue (Rp) | New Service Revenue Vs Total Revenue (%) |
| Cibeber | - | 3.487.023.397 | 0,0% |
| Cilegon | - | 2.500.651.239 | 0,0% |
| Ciwandan | - | 3.627.030.841 | 0,0% |
| Grogol | - | 2.246.981.903 | 0,0% |
| Citangkil II | - | 2.261.242.340 | 0,0% |
| Jombang | - | 3.003.355.810 | 0,0% |
| Pulomerak | - | 3.420.095.857 | 0,0% |
| Citangkil | - | 2.405.100.823 | 0,0% |
| Purwakarta | - | 2.199.021.064 | 0,0% |

Table 5 reveals that none of the health centers recorded any revenue from new service innovations, resulting in a 0.0% contribution ratio and indicating a stagnation in the development and commercialization of diversified services. Within the Balanced Scorecard framework, this absence signals a potential weakness in the learning and growth perspective, which is crucial for driving organizational adaptation and creating new customer value. As a proactive leading indicator, the lack of innovative revenue points to broader failures in strategic planning, resource allocation, and an organizational culture that does not yet support experimentation, ultimately impacting the customer perspective by not addressing unmet needs beyond standard offerings.

However, field findings note that several centers have planned service innovations for 2025, such as childbirth and 24-hour emergency services, signaling a positive shift in line with recent health regulations. To sustain this momentum, management capacity and local regulations must be strengthened to convert patient growth into improved service quality. Furthermore, while the policy of free services for Cilegon residents is commendable, it necessitates a balanced funding strategy, such as a cross-subsidy scheme where financially capable patients pay fees. This approach would ensure both universal access and financial sustainability, requiring inter-departmental collaboration to establish clear economic classifications and a robust verification system.

Table 6. Internal Business Process Indicators with Balanced Scorecard

| Puskesmas | Total Visits 2023 | Total Visits 2024 | Outpatient Visits vs. Visits Last Year |
|---------------------|----------------------|----------------------|---|
| Cibeber | 18.495 | 24.422 | 132,0% |
| Cilegon | 36.938 | 81.847 | 221,6% |
| Ciwandan | 116.389 | 135.227 | 116,2% |
| Grogol | 44.312 | 50.299 | 113,5% |
| Citangkil II | 71.020 | 83.554 | 117,6% |
| Jombang | 31.024 | 43.273 | 139,5% |
| Pulomerak | 79.066 | 83.721 | 105,9% |
| Citangkil | 153.779 | 177.996 | 115,7% |
| Purwakarta | 114.040 | 118.332 | 103,8% |

Table 6. shows the indicator of growth in the number of outpatient visits between years (2023 vs. 2024) in nine community health centers, which is one of the main measures in the internal business process perspective of the Balanced Scorecard. This ratio reflects the operational capacity and appeal of puskesmas services to the community, as well as the success of health promotion programs, preventive approaches, and responsive and affordable primary care services. Overall, all puskesmas show an upward trend in the number of visits from 2023 to 2024. The average increase in visits was 129.8%, with a range from 103.8% (Purwakarta) to 221.6% (Cilegon). Cilegon Health Center recorded the most significant surge with a visit growth of over twofold, which could indicate the success of service innovations, expanded access, or changes in demand management strategies. Conversely, despite still increasing, Purwakarta (103.8%) and Pulomerak (105.9%) showed the lowest growth rates and may be considered on the verge of growth stagnation.

From the perspective of the Balanced Scorecard (BSC), an increase in the number of visits can be seen as an indicator of improvement in important processes such as registration, basic medical services, availability of medical personnel, and speed of service. However, this surge must be combined with qualitative and financial indicators so as not to create a false picture of performance. For example, if the number of visits increases but the effectiveness and efficiency ratios remain low, this could actually add strain to the existing system. Therefore, data must be analyzed comprehensively and from various perspectives. The ratio of patient visits compared to the previous year can also serve as an initial indicator to evaluate the success of efforts to improve access and public trust in community health centers. If the visit ratio exceeds 120% (as in Cilegon, Jombang, and Cibeber), this can be used to assess human resource readiness, the smoothness of service flow, and the capacity of waiting rooms or facilities, to avoid overcrowding, staff fatigue, or a decline in service quality. Conversely,

health centers experiencing limited growth require special attention through improvements in service promotion strategies or adjustments to their role within the community health system.

Table 6 also shows two contrasting but interrelated phenomena. On one hand, there has been a significant increase in the number of patient visits at nearly all community health centers (puskesmas), such as Cilegon Puskesmas, which saw a 221.6% increase, followed by Jombang at 139.5%, and Cibeber at 132%. This indicates growing trust and demand from the community for puskesmas services. However, on the other hand, all puskesmas recorded a 0% contribution to revenue from new service offerings, indicating that by 2024, no innovative services had been commercialized as part of the BLUD's revenue-enhancement strategy. This situation signifies that the financial management flexibility that should be a key advantage of the BLUD system has not been fully leveraged in internal business processes.

Perspectives on Growth and Learning

The growth and learning perspective in the Balanced Scorecard emphasize the extent to which primary health organizations, in this case BLUD Community Health Centers, are able to improve human resource capacity and create a work environment that supports productivity and employee retention. The success of BLUD is not only measured by budget efficiency or increased service volume, but also by adaptability and continuous internal development.

According to Minister of Health Regulation No. 19 of 2024, the transformation of primary services requires systematic, sustainable, and measurable strengthening of human resource capacity based on competency requirements. Therefore, training, career development, and productivity monitoring are important elements to ensure the sustainability and quality of services.

Table 7. Human Resource Training and Employee Retention Indicators with Balanced Scorecard

| Puskesmas | Total Health Workers | Number of Trained Health Workers | Number of Employees Who Left | Human Resource Training and Development | Employee Retention |
|--------------|----------------------|----------------------------------|------------------------------|---|--------------------|
| Cibeber | 60 | 14 | 3 | 23,3% | 5,0% |
| Cilegon | 51 | 12 | 0 | 23,5% | 0,0% |
| Ciwandan | 59 | 13 | 0 | 22,0% | 0,0% |
| Grogol | 43 | 8 | 0 | 18,6% | 0,0% |
| Citangkil II | 54 | 13 | 0 | 24,1% | 0,0% |
| Jombang | 48 | 10 | 0 | 20,8% | 0,0% |
| Pulomerak | 51 | 22 | 0 | 43,1% | 0,0% |
| Citangkil | 47 | 13 | 2 | 27,7% | 4,3% |
| Purwakarta | 47 | 9 | 0 | 19,1% | 0,0% |

Table 7 illustrates the performance of nine community health centers in terms of human resource training and employee retention, which directly reflects the learning and growth perspective in the Balanced Scorecard. In terms of training, there are variations in the proportion of trained health workers, with the highest achievement recorded by the Pulomerak Community Health Center (43.1%), which demonstrates a strong commitment to improving human resource capacity. Conversely, the Grogol (18.6%) and Purwakarta (19.1%) community health centers show relatively low training levels, which may indicate limitations in professional development or a lack of budget allocation and strategic policies for improving

the competence of health workers. Moreover, there is a significant gap between the current and ideal conditions. For example, the average training rate for human resources remains below 30%, far from the optimal standard for primary care, which requires healthcare workers to possess up-to-date skills. Regarding training budgets, according to in-depth interviews, funding sources include the City Health Department, Provincial Health Department, and the Ministry of Health, with no training funded directly from the Puskesmas BLUD budget.

In general, most community health centers have successfully retained their staff, as reflected in the 100% employee retention rate in seven of the nine community health centers. However, the Cibeber and Citangkil health centers each experienced employee turnover with retention rates of 95.0% and 95.7%, respectively. Although relatively small, these figures still warrant attention given the potential disruption to service continuity and increased workload on remaining staff. Interestingly, Cibeber recorded the lowest retention rate (5% turnover), despite having relatively good human resources training (23.3%), which may indicate that training alone is insufficient to retain staff without accompanying strategies for employee well-being, a supportive work environment, or clear career pathways.

The evaluation results show a significant gap between the existing conditions and the ideal conditions in terms of growth and learning. Currently, human resource (HR) training at community health centers (Puskesmas) is uneven and not fully competency-based. There is no consistent correlation between the number of training programs conducted and improvements in healthcare worker productivity. In an ideal scenario, each BLUD Puskesmas is expected to develop a systematic and competency-based HR development plan, and integrate the outcomes of such training into measurable incentive systems and career pathways to drive productivity improvements.

Some of the factors contributing to this gap include the continued dependence of community health centers on training budgets sourced from city, provincial, or national health departments. Additionally, the absence of an evaluation system for training outcomes and mechanisms for measuring individual productivity further undermines the effectiveness of human resource development programs. Furthermore, the lack of competency-based career development pathways and a structured performance-based reward system also poses challenges in creating a progressive work environment.

Within the BSC framework, low training levels or high staff turnover can have a negative impact on the internal business process perspective (decreased productivity or service quality) and ultimately on the financial and customer perspectives. Therefore, the indicators in Table 9 emphasize the importance of sustained investment in human resource development, while also strengthening retention strategies that include non-financial dimensions such as job satisfaction, transformative leadership, and performance recognition. Optimizing both of these aspects is a critical prerequisite for health centers to implement service innovations, maintain service quality, and support the sustainable transformation of the primary healthcare system.

To address this issue, several improvement strategies are needed. First, a competency-based training planning system needs to be developed, supported by BLUD's internal budget on a gradual basis. Second, training outcomes must be integrated with performance evaluation and career development systems to ensure a tangible impact on service quality. Third, it is important to begin implementing individual productivity indicators to objectively and sustainably assess the effectiveness of healthcare personnel. Finally, employee retention can

be enhanced through performance-based incentives and measurable training outcomes. The transformation of BLUD health centers should not only rely on structural efficiency but also depend on their ability to leverage human resources as strategic assets in improving the quality and sustainability of primary healthcare services.

Table 8. Employee Productivity Indicators with Balanced Scorecard

| Puskesmas | Total Health Workers | Revenue Realization | Revenue Realization |
|--------------|----------------------|---------------------|---------------------|
| Cibeber | 60 | 3.487.023.397 | 58.117.056 |
| Cilegon | 51 | 2.500.651.239 | 49.032.377 |
| Ciwandan | 59 | 3.627.030.841 | 61.475.099 |
| Grogol | 43 | 2.246.981.903 | 52.255.393 |
| Citangkil II | 54 | 2.261.242.340 | 41.874.858 |
| Jombang | 48 | 3.003.355.810 | 62.569.912 |
| Pulomerak | 51 | 3.420.095.857 | 67.060.703 |
| Citangkil | 47 | 2.405.100.823 | 51.172.357 |
| Purwakarta | 47 | 2.199.021.064 | 46.787.682 |

Table 8 presents employee productivity data calculated based on the ratio between revenue realization and the number of health workers in each community health center. This indicator directly reflects the learning and growth perspective in the Balanced Scorecard framework, as employee productivity is the result of competence, training, motivation, and internal efficiency developed within the organization. In general, the productivity of health workers in the nine puskesmas shows quite striking variations. The Pulomerak puskesmas ranks highest with productivity of around Rp 67.1 million per employee, followed by Jombang (Rp 62.6 million) and Ciwandan (Rp 61.5 million). On the other hand, Citangkil II (Rp 41.9 million) and Purwakarta (Rp 46.8 million) showed the lowest productivity. These differences indicate disparities in the effectiveness of human resource management across units, and suggest that performance outcomes are not solely determined by the number of workers but also by how those workers are strategically mobilized and developed.

When viewed from a financial perspective, high productivity means that each employee generates a greater contribution to revenue, which ultimately supports cost efficiency, surplus margins, and fiscal independence for service units. However, productivity also needs to be interpreted in conjunction with other indicators such as financial effectiveness and efficiency ratios (Tables 7 and 8). For example, Jombang, despite having high productivity, shows an ineffective efficiency ratio. This means that high revenue per employee does not always go hand in hand with achieving ideal targets proportionally. This underscores the importance of viewing productivity in a comprehensive context. From an internal business process perspective, high productivity reflects optimized workflows, efficient standard operating procedures, and the use of technology that supports clinical services. On the other hand, the customer perspective is also relevant to analyze, as increased productivity can be a double-edged sword: if managed well, it can enhance patient satisfaction through fast and quality service; however, if not accompanied by strengthened support systems, it can lead to excessive workloads and reduced service quality.

Thus, employee productivity is a strategic metric in the Balanced Scorecard that links the internal capabilities dimension (training, human resources) with financial performance, service

processes, and service user satisfaction. To that end, each community health center is advised not only to pursue productivity figures, but also to strengthen its main drivers: an adaptive training system, stable staff retention, and a work design that takes into account the balance between workload and service outcomes.

Employee Motivation and Ability Levels

In the implementation of the BLUD system, non-structural factors such as employee motivation and competence play a crucial role in determining the success of an organization, especially in the public service sector such as community health centers (Puskesmas). To obtain a comprehensive picture of the readiness of human resources in managing budget flexibility and carrying out service functions, a qualitative analysis based on interview results and questionnaires was conducted on nine Puskesmas in the city of Cilegon. This analysis covers perceptions of financial transparency, facility support, and employee satisfaction with the implementation of BLUD, which were then categorized into a matrix of capability and motivation levels.

Table 9. Employee Motivation and Ability Levels

| Community Health Center | Ability | Motivation | Qualitative Conclusions |
|-------------------------|---|--|---|
| Citangkil | There is financial transparency and excellent supporting facilities | Level of satisfaction with BLUD satisfied | This health center is in the excellent category, with optimal human resource performance. |
| Citangkil 2 | There is transparency and good supporting facilities | Level of satisfaction with BLUD fairly satisfied | This health center has strong institutional capabilities, but needs to strengthen the motivation of its health workers. |
| Ciwandan | There is sufficient financial transparency and support facilities. | Level of satisfaction with BLUD fairly satisfied | Capabilities and motivation are adequate, but guidance and facility improvements are still needed. |
| Grogol | There is excellent financial transparency and support facilities. | Level of satisfaction with BLUD very satisfied | This health center is in the superior category in terms of motivation and capabilities. |
| Purwakarta | There is excellent financial transparency and support facilities. | Level of satisfaction with BLUD satisfied | This health center is in the excellent category, with optimal human resource performance. |
| Cibeber | There is sufficient financial transparency and support facilities. | Level of satisfaction with BLUD fairly satisfied | This health center is in the adequate category, with optimal human resource performance. |
| Cilegon | There is excellent financial transparency and support facilities. | Level of satisfaction with BLUD very satisfied | This health center is in the very good category, with highly optimal human resource performance. |
| Jombang | There is financial transparency and support facilities, but they are not yet optimal. | Level of satisfaction with BLUD not very satisfied | Intensive structural and motivational interventions are needed. |
| Pulo Merak | There is good financial transparency and support facilities. | Tingkat kepuasan terhadap BLUD puas | This health center is in the good category, with optimal human resource performance. |

Table 9 shows the results of interviews and questionnaires conducted at nine community health centers in Cilegon City. Qualitative analysis shows variations in the level of motivation and ability of employees in implementing the BLUD system, which is influenced by satisfaction with the system and perceptions of financial transparency and the availability of supporting facilities. Two health centers, Cilegon and Grogol, are considered outstanding due to their high levels of motivation and capability, while Citangkil and Purwakarta have excellent capability but moderate motivation. Pulomerak and Citangkil II have good capability, but employee motivation is moderate at Pulomerak and sufficient at Citangkil II.

The Cibeber and Ciwandan Community Health Centers are in a fairly good position in both aspects and require comprehensive guidance, while the Jombang Community Health Center is in the lowest category due to low satisfaction, facilities, and management transparency. A tailored development strategy is needed for each health center. Health centers with high motivation but low capacity (such as Citangkil II) require support through intensive training programs and strengthened governance. Conversely, health centers with good capacity but moderate motivation (such as Pulomerak) need a performance-based reward approach and employee involvement in decision-making. In the context of Kaplan and Norton's Balanced Scorecard theory, the learning and growth aspects must synergize with internal processes and employee satisfaction to achieve the strategic objectives of BLUD comprehensively.

Normatively, Minister of Health Regulation No. 19 of 2024 also emphasizes the importance of strengthening internal governance and increasing employee participation in the Puskesmas performance management system. Therefore, human resource development should not only focus on technical training, but also on building a transparent, collaborative, and results-oriented work culture. Overall, these results underscore the importance of development strategies tailored to the conditions of each Puskesmas in order to optimize the sustainable implementation of BLUD.

Customer Perspective Based on Balanced Scorecard Indicators

Within the framework of the Balanced Scorecard (BSC), the customer perspective is an important element that reflects the public's perception of the quality of services provided by the organization. To measure the success of BLUD implementation in improving public satisfaction, indicators from the Public Satisfaction Survey (SKM) and service quality reported by nine Community Health Centers (Puskesmas) in Cilegon City during the period 2022 to 2024 were used. These indicators represent how well public services can respond to the expectations, needs, and actual experiences of patients while receiving services.

Table 10. Customer Perspective Based on Balanced Scorecard Indicators

| Puskesmas | SKM 2022 (%) | Quality of Service 2022 | SKM 2024 (%) | Service Quality 2024 |
|-------------|--------------|----------------------------|--------------|----------------------|
| Citangkil 2 | 83,25 | Good | 84,22 | Good |
| Citangkil | 84,43 | Good | 85,54 | Good |
| Ciwandan | 77,91 | Good | 78,9 | Good |
| Grogol | 93,27 | Very Good | 93,89 | Very Good |
| Purwakarta | 84,43 | Good | 85,26 | Good |
| Cibeber | 77,55 | Good | 78,48 | Good |
| Cilegon | 83,97 | Good | 84,98 | Good |
| Jombang | 81,81 | Good | 82,6 | Good |

| | | | | |
|-----------|-------|------|-------|------|
| PuloMerak | 86,97 | Good | 87,87 | Good |
|-----------|-------|------|-------|------|

Based on SKM data from 2022 to 2024 from nine community health centers in the analyzed area, there was a trend of increasing customer satisfaction in almost all community health centers. The average SKM score increased, indicating that the quality of public services tended to improve. There was no significant decline in SKM scores, indicating stability in service quality across all primary service units.

These results indicate that, from the customer's perspective, the implementation of service strategies based on BSC principles is beginning to show positive results, particularly in terms of improving perceptions of service quality, even though most health centers are still in the "Good" category, with one health center in the "Very Good" category. Continuous improvement and innovation in services are needed to encourage all health centers to achieve the "Very Good" quality category.

From a Balanced Scorecard perspective, ideally all Puskesmas should achieve an SKM score above 90% with service quality at least in the "Very Good" category. To achieve this, a comprehensive improvement approach is required, encompassing: (1) ethics-based training in communication and public service, (2) increasing staff during peak hours to reduce waiting times, and (3) regular evaluations based on patient feedback. This strategy is supported by provisions in Ministry of Health Regulation No. 19 of 2024, which encourages the provision of Puskesmas services that are oriented toward public satisfaction and public participation.

In the context of sustainability, community health centers need to develop a more detailed indicator-based satisfaction measurement system, such as service time scores, diagnostic accuracy, staff friendliness, and drug availability. That way, improvement strategies can be more targeted and not only pursue numerical improvements, but also a comprehensive transformation of the service experience.

Discussion

The Regional Public Service Agency (BLUD) system is a form of public financial management reform that aims to improve efficiency, effectiveness, and quality of service in primary health care facilities, including community health centers. Cilegon City, as one of the strategic industrial areas in Banten Province, faces its own challenges in realizing adaptive and accountable health services. The implementation of BLUD in community health centers provides flexibility in budget management and opens opportunities for service innovation; however, its implementation is not without various structural and managerial challenges. This study specifically explores and analyzes the effectiveness of BLUD implementation in nine community health centers in Cilegon City using the Balanced Scorecard (BSC) approach, to provide a comprehensive overview of financial performance, customer satisfaction, internal business processes, as well as organizational growth and learning. The results of this study are expected to serve as a basis for formulating strategies to strengthen institutional capacity and develop primary healthcare services at the local level.

Effectiveness of BLUD System Implementation Based on Balanced Scorecard

The application of the Balanced Scorecard (BSC) in evaluating the performance of BLUD community health centers provides a strategic overview of successes and challenges in

four main perspectives: finance, customers, internal business processes, and growth and learning (Elisabeth, 2018). The findings of this study confirm that although financial management flexibility in the BLUD system has provided greater scope for budget efficiency, implementation at the community health center level still faces various structural and managerial obstacles (Permenkes Nomor 19 Tahun 2024 Tentang Pusat Kesehatan Masyarakat, 2024).

From a financial perspective, operational spending efficiency has reached more than 95% in most community health centers. This is in line with Setiawan's findings, which reveal that the effectiveness of BLUD financial management improved during the pandemic, particularly in the management of direct spending (Setiawan & Lita, 2022). However, overspending in several health centers, such as Pulomerak and Citangkil II, indicates weak financial planning and supervision. This is in line with the findings of Humayrah et al. and Hernita Sulistyowati and Sunaningsih, who assessed that regional regulatory limitations are also a limiting factor in the implementation of BLUD (Hernita Sulistyowati, 2023; Humayrah, Adriansyah AA, Firdausi NJ, 2023).

From the customer's perspective, the increase in the Community Satisfaction Survey (SKM) score indicates improvement, but most health centers are still in the "Good" category. Only one health center (Grogol) has reached the "Very Good" category, as confirmed by Anggraini, who believes that a high aggregate performance score does not always reflect improvement in all service indicators (Zima Anggraini & Trisnawati, 2022). This is also supported by the principle of public service in Law No. 25 of 2009 and PMK No. 19 of 2024 concerning Community Health Centers (Permenkes Nomor 19 Tahun 2024 Tentang Pusat Kesehatan Masyarakat, 2024; UU No.1 Tahun 2018 Tentang Kepalangmerahan, 2018).

In terms of internal business processes, there will be no revenue from new services in 2024, even though there are plans to implement 24-hour emergency services and delivery services in six community health centers in 2025. According to Khusnah, the slow implementation is due to high workloads and a lack of innovation (Khusnah & Peristiawati, 2023). Sutanto also explained that regulatory uncertainty contributes to low initiative (Sutanto, 2018).

From a growth and learning perspective, despite good HR retention, low training figures indicate that HR management is not yet optimal. Sulistyowati and Sunaningsih note that of the ten aspects of BLUD flexibility, only five are consistently implemented (Hernita Sulistyowati, 2023). Elisabeth 14 and Widilestari stated that strengthening human resource capacity and leadership is the key to the successful implementation of BSC in the public sector (Christine Widilestari, 2011).

Challenges in Implementing the BLUD System at the Cilegon City Community Health Center

This study found that the main obstacles to BLUD implementation include institutional, technical, and human resource aspects. The lack of separation between financial and technical functions creates an imbalance in workload, especially for structural officials such as health center heads and treasurers. Rahmiyati et al. highlight the importance of human resource readiness as a key element in the success of BLUD (AL et al., 2020).

In addition, limited training funded by BLUD's internal budget has led to dependence on the Health Office. Humayrah et al. confirm that the success of BLUD is largely determined by

the readiness of human resources, a robust information system, supportive regulations, and community participation (Humayrah, Adriansyah AA, Firdausi NJ, 2023).

In terms of system support, limitations in the use of digital financial information systems also pose an obstacle. Rambe and Devitra emphasize the importance of digitization for efficiency and transparency (Rambe & Devitra, 2022). As explained by Abdul Halim, another weakness is the lack of incentive schemes and performance-based career paths that can increase employee motivation (Halim & Kusufi, 2014).

Optimization Strategy for BLUD Implementation

Based on the results of the analysis of the four perspectives of the Balanced Scorecard, the strategy for optimizing the implementation of BLUD in health centers in Cilegon City needs to focus on five main aspects. First, strengthening internal regulations and service tariff flexibility is urgently needed so that health centers can differentiate between patients who are able and unable to pay in a fair and transparent manner, as mandated in Perwali No. 30 of 2024 (Pedoman Pemberian Remunerasi Pada Pusat Kesehatan Masyarakat Yang Menerapkan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah, 2024). Second, improving management and human resource capacity needs to be done through competency-based training funded by the BLUD budget itself (Kementerian Kesehatan RI, 2022; Mardiasmo, 2021; Peraturan Menteri Dalam Negeri Nomor 79 Tahun 2018 Tentang Badan Layanan Umum Daerah, 2018). Third, community health centers need to develop innovative services based on community needs and economic value, in order to create alternative sources of income beyond government subsidies (Khusnah & Peristiawati, 2023). Fourth, the integration of information systems and customer feedback systems must be part of the performance management system to improve service accountability. In this case, strengthening output-based reporting systems Indiany et al., (2017) Fifth, improved supervision and internal auditing are absolutely necessary to ensure efficiency and transparency in the management of BLUDs (Mahsun, 2019; Zuraidha, 2010).

Overall, the strategic direction post-BLUD should be geared toward strengthening performance indicators, service innovation, customer participation, and sustainable human resource capacity building. By implementing this approach, community health centers as public organizations will be able to be adaptive, uphold the principle of accountability, and focus on improving service quality (Juliani, 2018; Suhaila, 2021; Sutanto, 2018) In the context of a qualitative approach, the case study method used by Ilhami et al. and Moleong's methodological approach support the validity and depth of the analysis of BLUD implementation as a whole (Ilhami et al., 2024; Moleong LJ, 2020).

CONCLUSION

This study on PPK-BLUD implementation at nine Cilegon community health centers reveals strengths in budget efficiency and staff retention but suboptimal performance in service innovation, quality (mostly "good" with gaps), human resource development (low training rates), and varying worker motivation, with financial perspectives showing efficient operations in most units despite some expenditure-revenue imbalances, internal processes indicating rising patient visits but minimal new services, growth/learning gaps, and moderate public satisfaction; limitations include a narrow informant scope, subjective qualitative data from interviews/questionnaires, time/resource constraints preventing longitudinal analysis, and inconsistencies in institutional readiness/administrative data affecting Balanced Scorecard

(BSC) assessments. Recommendations span short-term actions (strengthen financial management, digitize reporting, innovate local services, regular BSC evaluations), medium-term efforts (boost finance/IT staff, intensive training, satisfaction-driven quality improvements), and long-term strategies (innovative regulations, fair cross-subsidy reviews for free services), alongside calls for local governments to build integrated monitoring systems and performance-based incentives. For future research, a mixed-methods longitudinal study across multiple Indonesian regions, incorporating cross-sectoral actors and advanced quantitative metrics, could enhance generalizability and track sustained BLUD impacts over time.

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