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ABSTRACT

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The Puskesmas Regional Public Service Agency (BLUD) is a health center that operates with flexible financial management. BLUD serves as a solution to enhance budget allocations, ultimately improving service quality. However, data on budget absorption indicates that Puskesmas X has not fully utilized its allocated budget. Preliminary studies suggest that Puskesmas X faces challenges in implementing the financial flexibility offered by BLUD. This study aims to assess the implementation of the BLUD Puskesmas policy regarding financial management flexibility at Puskesmas X in Tasikmalaya City. The research employed qualitative methods, including in-depth interviews with 13 informants and a review of relevant policies. The findings reveal that the implementation of the BLUD Puskesmas policy has not been optimized. This is evident from the Regional Regulation, which still refers to outdated Central Regulations that are no longer valid. Among the ten areas of flexibility, the management of SiLPA (leftover budget), tariffs, and debt are functioning well. However, the management of revenue, expenditures, goods and services, employees, and remuneration presents significant issues. Moreover, the management of investments and partnerships lacks clear local regulations. Several factors influence the policy's implementation, including communication, human resources, bureaucratic structure, and stakeholder disposition. Challenges in communication and human resources negatively affect the execution of the regulations. Additionally, supervision and guidance are inadequate, as there is no supervisory board or internal oversight unit in place. There is a pressing need for more detailed and updated local regulations to support financial management at Puskesmas X. Furthermore, a shared understanding of the BLUD system among the City Government, Health Office, and Puskesmas is crucial for successful implementation.

Keywords: Policy, Puskesmas, BLUD, Finance