

***PERFORMANCE MEASUREMENT OF COMMUNITY HEALTH
CENTERS IMPLEMENTING THE REGIONAL PUBLIC
SERVICE AGENCY FINANCIAL MANAGEMENT PATTERN
(PPK-BLUD) USING A VALUE FOR MONEY APPROACH AT
UPT PUSKESMAS TENGGAYUN, BANDAR LAKSAMANA
DISTRICT***

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ABSTRACT

This study aims to evaluate the performance of community health centers implementing the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) using a value-for-money approach at UPT Puskesmas Tenggayun in Bandar Laksamana District. This research employs a descriptive design with a qualitative descriptive approach. The data for the study were obtained from UPT Puskesmas Tenggayun in Bandar Laksamana District. Data collection techniques include interviews and document analysis. The research results show that the implementation of financial management flexibility under the Regional Public Service Agency (PPK-BLUD) scheme at UPT Puskesmas Tenggayun aligns with Regent Regulation No. 62 of 2022. The flexibility that has been implemented includes revenue and expenditure, financing, inventory and fixed assets, equity, reporting and accountability, as well as the use of surplus budget funds (SILPA). However, flexibility that has not yet been implemented includes debt and receivables, investment, service tariffs, and partnerships. The performance of the health center after adopting the PPK-BLUD scheme at UPT Puskesmas Tenggayun, using the value for money approach, is categorized as economic, efficient, but not effective. The challenges faced by UPT Puskesmas Tenggayun in implementing the PPK-BLUD scheme include limited available human resources, the low number of civil servants (ASN) at the health center, and a lack of understanding and competency among personnel regarding PPK-BLUD.

Keywords: Performance Measurement, PPK-BLUD, Value For Money