

ANALYSIS OF FINANCIAL MANAGEMENT OF BLUD PUSKESMAS IN PATRANG DISTRICT, JEMBER REGENCY

Fitriya Andriyani., S.Pd., M.Akun

Rida Kusumawati

*Study Program of Public Sector Accounting
Majoring of Bisnis*

ABSTRACT

Community Health Centers (*Puskesmas*) are primary healthcare facilities that play an important role in improving the health status of the community. In response to the increasing demand for improved service quality, the government has implemented a policy to manage *Puskesmas* as Regional Public Service Agencies (*Badan Layanan Umum Daerah / BLUD*) in order to provide greater flexibility in financial management. However, the implementation of BLUD financial management also requires accountability, transparency, and compliance with applicable regulations, particularly the Regulation of the Minister of Home Affairs Number 79 of 2018. This study aims to identify and analyze the financial management of the BLUD *Puskesmas* in Patrang District, Jember Regency, based on the provisions of the Regulation of the Minister of Home Affairs Number 79 of 2018. The research method used is descriptive qualitative, with data collection techniques including interviews, observation, and documentation. Data analysis was conducted through data reduction, data presentation, and conclusion drawing, as well as source triangulation to ensure data validity. The results of the study indicate that the financial management of the BLUD *Puskesmas* in Patrang District has generally been implemented in accordance with the applicable regulations, particularly in the stages of financial planning and reporting. Nevertheless, several challenges were identified in its implementation, such as limited human resources and the complexity of BLUD financial administration. This study is expected to serve as an evaluation material for *Puskesmas* in improving the effectiveness and efficiency of financial management and as a reference for future research.

Keywords: *Puskesmas*, BLUD, Financial Management, Regulation of the Minister of Home Affairs Number 79 of 2018