

**FINANCIAL MANAGEMENT STRATEGY OF REGIONAL PUBLIC SERVICE AGENCY (BLUD)
TO INCREASE QUALITY IN HEALTH SERVICES
CASE STUDY WEST LANGSA PUBLIC HEALTH CENTER (PUSKESMAS)**

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ABSTRACT

The Regional Public Service Agency is one of the agencies within the regional government which was formed to provide services to the community. In its activities, Regional Public Service Bodies are given flexibility in managing their finances. The flexibility provided is intended as a facility provided by the government so that Regional Public Service Bodies can independently meet the needs of the community effectively and efficiently. One of the Regional Public Service Agencies that is often found and has direct contact with the community is in the Health Sector, one of which is the Community Health Center. The problem formulated in this study is that Puskesmas services to the general public are often found to be not optimal and it is felt that financial management at Puskesmas is still not transparent and accountable. The aim of this study is to elaborate on the puskesmas's strategy as a BLUD in improving basic health services to the community and increasing accountability and transparency in financial management. This study uses qualitative and quantitative analysis techniques using the SWOT Analysis method. The results of the study found that BLUD status at Puskesmas can improve the quality of community services and increase accountability and transparency of the financial statements.

Keywords: BLUD, Quality of Services, Transparency and Accountability, Financial Statements

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