
Effectiveness Of The Implementation Of The Blud Financial Management Model (Ppk-Blud) On The Financial Performance Of Government Hospitals In Indonesia : A Systematic Review

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Abstract

The implementation of the Regional Public Service Agency Financial Management Model (PPK-BLUD) is a form of public sector financial management reform that aims to improve the flexibility, efficiency, and accountability of government hospital financial performance. This study aims to examine the impact of BLUD implementation on the financial performance of government hospitals in Indonesia. This study uses a literature review approach to empirical articles that discuss hospital financial performance before and after the implementation of BLUD in Indonesia. The selection process was carried out through stages of identification, screening, and feasibility until nine relevant full-text articles were obtained. The results of the study show that, in general, the implementation of BLUD has a positive impact on increasing revenue and certain financial ratios, especially profitability and liquidity. However, several studies found that this increase was not evenly distributed across all indicators, particularly profitability and service performance. These findings indicate that the success of BLUD implementation is greatly influenced by the quality of financial management, human resource competencies, and the optimization of flexibility provided by regulations.

Keywords: BLUD, PPK-BLUD, Financial Management Model, Government Hospital, Financial Performance, Systematic Review.

INTRODUCTION

Government hospitals are government institutions tasked with providing health services to the public. Given the importance of the function of government hospitals and the various problems that arise, the government is striving to improve the performance of government hospitals so that they can provide maximum service to the public through the implementation of the Public Service Agency Financial Management Model (PPK-BLU). The implementation of PPK-BLU in government hospitals must be carried out appropriately in accordance with the regulations governing the implementation of BLUs, because PPK-BLU differs from the previous financial management system (Priastuti & Masdjojo, 2021).

Problems can arise when there are hospitals that have BLU status but are still managed in a manner similar to the old financial system. This situation can hinder the achievement of the objectives of establishing BLUs, because the old financial management will clearly provide different performance compared to PPK-BLU. The government has passed Law Number 44 of 2009 concerning Hospitals, which stipulates that hospitals established by the Central Government and Local Governments must be managed as Public Service Agencies (BLU) or Regional Public Service Agencies (BLUD). The Indonesian Minister of Health also emphasized that by early 2012, Regional Hospitals were required to have implemented the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) (Priastuti & Masdjojo, 2021).

PPK-BLUD provides freedom that allows managers to implement sound business practices in order to improve the quality of services to the community. In addition to financial performance, the implementation of PPK-BLUD has also brought about changes in hospital management. Silalahi's (2021) research shows that the implementation of PPK-BLUD has a positive effect in the form of simplification of budget and financial management bureaucracy, acceleration of decision-making, and a better understanding of policy implementers regarding the objectives and mechanisms of BLUD financial management. However, this study also emphasizes the need for continuous monitoring and

evaluation so that the freedom granted does not reduce the principle of accountability to the public (Slamet & Supeno, 2022).

Nevertheless, the effectiveness of PPK-BLUD implementation on the financial performance of government hospitals in Indonesia still shows mixed results. Several studies highlight that despite improvements in financial performance, there are still challenges in terms of accounting compliance, human resource capacity, and consistency in the implementation of financial regulations. Therefore, a comprehensive study of the effectiveness of PPK-BLUD implementation on the financial performance of government hospitals is important to provide an empirical overview and evidence-based policy recommendations. Based on this description, this study aims to analyze the effectiveness of the implementation of the BLUD Financial Management Pattern (PPK-BLUD) on the financial performance of government hospitals in Indonesia, as a basis for evaluating the extent to which the BLUD policy is able to support financial sustainability and improve the quality of public health services (Priastuti & Masdjojo, 2021).

RESEARCH METHODS

This study uses a systematic literature review method with a quantitative-descriptive approach that aims to map scientific literature and identify the results before and after the implementation of BLUD in government hospitals.

The literature search process was conducted through the Google Scholar database using the keywords PPK-BLUD, hospital financial performance, and BLUD. The preparation and reporting of this systematic review used the Preferred Reporting Items for Systematic and Meta-Analysis (PRISMA) guidelines to ensure the completeness of the reporting structure and improve the methodological quality of the study.

The Population, Intervention, Comparison, Outcome, and Study Design (PICOS) approach was used as the basis for determining article eligibility, so that the included articles were truly relevant to the research objectives.

Table 1. PICOS Criteria

| Component | Criteria |
|-------------------------|--|
| Population (P) | Government hospitals that have implemented or are preparing to implement BLU/BLUD in Indonesia |
| Intervention (I) | Implementation of the BLU/BLUD Financial Management Pattern (PPK-BLUD) |
| Comparison (C) | Before vs after the implementation of BLU/BLUD |
| Outcome (O) | Financial performance (liquidity ratios, profitability, solvency, revenue effectiveness), financial flexibility, service performance |
| Study Design (S) | Quantitative empirical studies |

The inclusion criteria included:

- Quantitative research articles
- Research subjects were government hospitals/BLUDs in Indonesia
- Discussed comparisons before and after the implementation of BLUD
- Available in full-text form

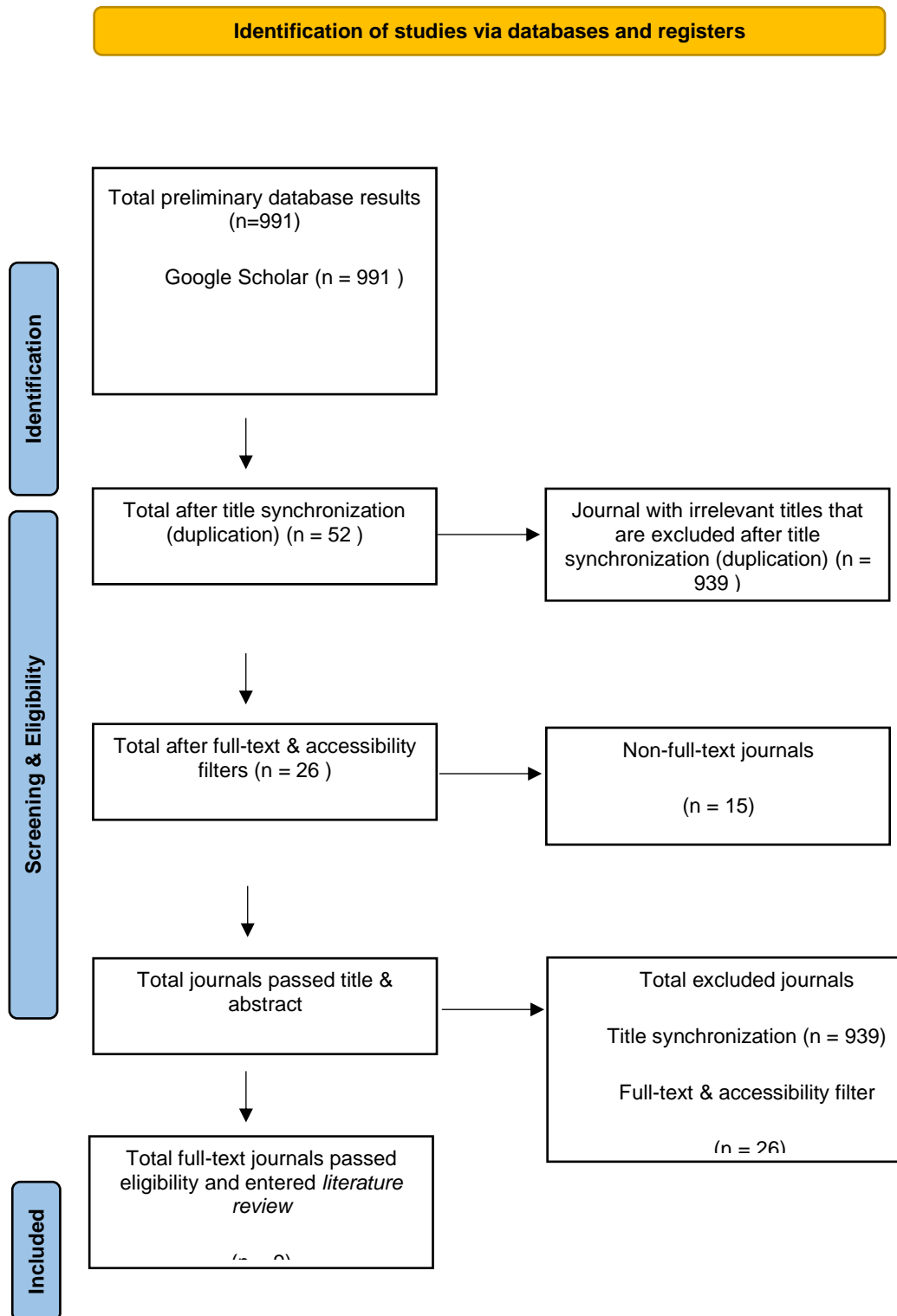
The exclusion criteria included:

- Qualitative studies, review articles, and conceptual papers
- Studies conducted outside Indonesia
- Articles without full-text availability

The systematic review stages in this study included several steps, namely: 1. Identification of articles through literature searches in relevant databases; 2. Initial selection of articles based on the suitability of the title and abstract with the inclusion criteria; 3. Assessment of article eligibility through full-text review. This review did not conduct a formal risk of bias assessment. The included studies were evaluated based on methodological clarity, relevance to the research question, and completeness of financial performance reporting.

From a total of 991 identified articles, the titles and abstracts were screened to obtain 10 articles that met the eligibility criteria. The study selection process followed the PRISMA flow, which is presented in the PRISMA flow diagram. The study selection process followed the PRISMA flow diagram, as shown in Figure 1.

Figure 1. PRISMA Flow Diagram of Study Selection



Data were systematically extracted based on author, year, research object, method, and main findings. The extracted data were compiled into a systematic data extraction table to facilitate comparative and narrative analysis.

The synthesis of findings was conducted by combining, summarizing, and presenting the extracted research findings systematically and narratively. The results were analyzed comparatively to identify similarities and differences in financial performance outcomes before and after the implementation of PPK-BLUD in government hospitals.

This systematic review relied solely on the Google Scholar database, which may limit the comprehensiveness of the literature coverage. However, this database was selected due to its broad accessibility and its ability to capture a wide range of national journals relevant to the Indonesian healthcare context.

RESULTS AND DISCUSSION

Result

The review results show that most studies found an increase in financial performance after the implementation of BLUD, especially in terms of revenue and liquidity ratios. A study at Simpang Lima Gumul Kediri Regional General Hospital showed a significant increase in revenue and an improvement in profitability and solvency ratios after the implementation of PPK-BLUD (Frycillia Widodo et al., 2022).

However, different results were found at Bengkalis Regional General Hospital, where the implementation of BLUD did not show a significant difference in financial performance or service performance because the flexibility of BLUD had not been optimally utilized (Farwitawati, 2021). Research at the Paru Respira Hospital in Yogyakarta shows that several financial ratios increased significantly, but some profitability indicators did not experience significant changes (Nuryati, Fitri Dian, 2021).

Meanwhile, research at Bhayangkara Hospital in Manado showed that the implementation of BLU increased financial leverage (DER), but this was not followed by an increase in surplus or profitability (Mawar Oktaviani, Mohammad Djufri Dapi, 2025)

Tabel 2. Systematic Data Extraction

| Author, Year, Title | Population Sample | Intervention Policy Tested | Key Findings Results (Outcomes) | Author's Conclusion |
|--|---|--|---|--|
| DETERMINANTS OF THE EFFECTIVENESS OF FINANCIAL MANAGEMENT OF REGIONAL PUBLIC SERVICE AGENCIES (BLUD): MODERATED BY THE GOVERNMENT INTERNAL CONTROL SYSTEM Mita Sandria, Restu Agusti, Adhiya Agri Putra (2020) | 28 Public Health Centers in Siak and Pelalawan Regencies, with 112 respondents (92 respondents collected) | BLUD Health technology usage, human resource competence, and functional supervision on the effectiveness of BLUD financial management, with SPIP as a moderating variable. | - Information technology, human resource competence, and functional supervision have a significant positive effect on the effectiveness of BLUD financial management. - SPIP strengthens the relationship between these three variables | BLUDs need to optimize the use of information technology, human resource competence, and functional supervision, and strengthen the government internal control system to improve the effectiveness of financial management. |

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| (Sandria et al., 2021) | | | and financial effectiveness. | |
| FINANCIAL PERFORMANCE ANALYSIS IN THE IMPLEMENTATION OF PUBLIC SERVICE AGENCY FINANCIAL MANAGEMENT AT BHAYANGKARA HOSPITAL, MANADO CITY Mawar Oktaviani, Mohammad Djufri Dapi, Mohammad Rizky Yahya (2025) (Mawar Oktaviani, Mohammad Djufri Dapi, 2025) | Financial data of Bhayangkara Hospital Manado for 2023–2024 | Implementation of PPK-BLU at Bhayangkara Hospital Manado | - Debt ratio and DER increased significantly after the implementation of BLU. - Surplus ratio did not show a significant difference. - BLU increases leverage, but has not increased profitability. | The implementation of BLU affects the financing structure but has not increased profitability. Strengthening financial governance and operational efficiency is required. |
| FINANCIAL PERFORMANCE ANALYSIS OF BENGKALIS REGIONAL GENERAL HOSPITAL (RSUD) BEFORE AND AFTER THE REGIONAL PUBLIC SERVICE AGENCY FINANCIAL MANAGEMENT PATTERN (PPK-BLUD) Reni Farwitawati (2021) (Farwitawati, 2021) | Financial data of Bengkalis RSUD for the period 2013–2018 | Implementation of PPK-BLUD at Bengkalis RSUD | There is no significant difference in financial performance before and after BLUD. BLUD flexibility has not been optimally utilized due to limitations in human resources, information systems, and financial governance. | Bengkalis RSUD has not fully implemented BLUD principles. Improvements are needed in information systems, cost-based tariff management, and strengthening internal governance. |
| FINANCIAL PERFORMANCE ANALYSIS BEFORE AND AFTER THE IMPLEMENTATION OF THE REGIONAL PUBLIC SERVICE AGENCY FINANCIAL MANAGEMENT PATTERN (PPK-BLUD) AT CUT | Financial data of Cut Meutia General Hospital for the period 2012–2019 | Implementation of PPK-BLUD at Cut Meutia General Hospital | There are significant differences in profitability, liquidity, and activity ratios after BLUD. Solvency ratios do not show significant differences. BLUD increases | The implementation of BLUD improves the financial performance of Cut Meutia General Hospital, especially in profitability and liquidity. |

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| <p>MEUTIA GENERAL HOSPITAL, NORTH ACEH REGENCY Cut Muftia Keumala et al. (2023) (Cut Muftia Keumala et al., 2023)</p> | | | <p>hospital efficiency and revenue.</p> | <p>Optimization of asset management and service improvement is recommended.</p> |
| <p>THE EFFECT OF BLUD STATUS IMPLEMENTATION ON FINANCIAL AND ACCOUNTING PERFORMANCE AT RSUD dr. ZAINOEL ABIDIN Zulfahmi et al. (2025) (Zulfahmi, Ihdina Yuliaty, 2025)</p> | <p>RSUD dr. Zainoel Abidin, period 2013–2022 (10 years)</p> | <p>Implementation of BLUD status (based on Aceh Governor Regulation No. 04/2010)</p> | <p>- BLUD status has a significant effect on financial performance (ROA). - It does not affect accounting compliance (SAP).</p> | <p>BLUD improves financial performance, but does not affect accounting compliance because it is already regulated by SAP.</p> |
| <p>ANALYSIS OF SERVICE PERFORMANCE OF BENGKALIS RSUD BEFORE AND AFTER PPK-BLUD Reni Farwitawati et al. (2021) (Farwitawati et al., 2021)</p> | <p>Bengkalis RSUD, period before (2013–2015) and after (2016–2018) PPK-BLUD</p> | <p>Implementation of PPK-BLUD (based on Regent Decree No. 530/2014)</p> | <p>- No significant difference in non-financial performance: BOR, ALOS, TOI, BTO, GDR, NDR. - Service performance has not been optimal.</p> | <p>PPK-BLUD has not had a significant impact on service performance at Bengkalis RSUD due to suboptimal utilization of flexibility.</p> |
| <p>FINANCIAL PERFORMANCE ANALYSIS BEFORE AND AFTER THE IMPLEMENTATION OF PPK-BLUD (CASE STUDY AT RESPIRA LUNG HOSPITAL) Fitri Dian Nuryati & Rahandhikan Ivan Adyaksana (2021) (Nuryati, Fitri Dian, 2021)</p> | <p>Respira Lung Hospital Yogyakarta, period 2010–2015 (before) and 2016–2021 (after)</p> | <p>Implementation of PPK-BLUD (based on the Decree of the Governor of DIY No. 45/2015)</p> | <p>- Significant differences in ROE, GPM, CUR, QR, CAR, DR, DER, ITO, FATO, TATO. - No differences in ROA, NPM, TIER, RTO.</p> | <p>PPK-BLUD affects some financial ratios, but not overall.</p> |
| <p>FINANCIAL PERFORMANCE ANALYSIS OF SIMPANG LIMA GUMUL REGIONAL GENERAL HOSPITAL BEFORE</p> | <p>Simpang Lima Gumul (SLG) Hospital Kediri, period before and after PPK-BLUD (2019 vs 2020)</p> | <p>Implementation of PPK-BLUD (based on Ministry of Home Affairs Regulation No. 79/2018)</p> | <p>- Significant increase in revenue (paired sample t-test). - Financial ratios increased: profitability</p> | <p>PPK-BLUD has a positive impact on the financial performance of RSUD SLG.</p> |

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| <p>AND AFTER THE IMPLEMENTATION OF PPK-BLUD Anneke Shierly Frycillia Widodo et al. (2022) (Frycillia Widodo et al., 2022)</p> | <p>(ROA, ROE), liquidity (current ratio, quick ratio), solvency (DAR, DER).</p> |
| <p>ANALYSIS OF BLUD REVENUE EFFECTIVENESS DURING THE COVID-19 PANDEMIC AT CILACAP RSUD Yudi Agus Setiawan & Norma Era Lita (2022) (Setiawan & Lita, 2022)</p> | <p>Cilacap RSUD, period 2019–2021 (during the pandemic) Effectiveness of BLUD revenue management during the pandemic - Revenue BLUD financial management at Cilacap RSUD was effective even during pandemic conditions. Effectiveness increased: 84.45% (2019) → 97.27% (2020) → 97.13% (2021). - Revenue trends tended to remain stable despite the pandemic.</p> |

Synthesis of Findings : In summary, the implementation of BLUD tends to have a positive impact on financial management flexibility and hospitals' ability to manage revenue. However, this effect is not always directly proportional to increased profitability and service performance. Hospitals that are able to optimize information technology, human resource competencies, and internal supervision show better financial performance results than hospitals that are not yet optimal in terms of governance (Sandria et al., 2021).

Discussion

The Effectiveness of PPK-BLUD in Improving the Financial Flexibility of Hospitals

The implementation of PPK-BLUD has been proven to increase the flexibility of government hospital financial management, especially in revenue management and financing structures. This flexibility allows hospitals to respond to operational needs more quickly and independently than before the implementation of BLUD (Mawar Oktaviani, Mohammad Djufri Dapi, 2025).

The Effectiveness of PPK-BLUD on Financial Performance Based on Financial Ratios

The effectiveness of PPK-BLUD on hospital financial performance shows varying results based on the financial ratios analyzed. Some hospitals have not shown a significant increase in profitability despite changes in their financial structure, indicating that BLUD flexibility has not been fully optimized (Farwitawati, 2021)

Determining Factors of the Effectiveness of PPK-BLUD on Financial Performance

The effectiveness of PPK-BLUD implementation is greatly influenced by internal factors within the hospital organization. Human resource competence, information technology utilization, and internal supervision play a significant role in improving the effectiveness of BLUD financial management, thereby positively impacting hospital financial performance (Sandria et al., 2021).

Comparison of Financial Performance Effectiveness Before and After PPK-BLUD

A number of studies show a significant increase in profitability and liquidity ratios after the implementation of PPK-BLUD. These findings indicate that PPK-BLUD is effective in improving hospital financial performance when implemented consistently and supported by optimal financial management (Cut Muftia Keumala et al., 2023).

Financial Performance Resilience of BLUD Hospitals in Crisis Conditions

In crisis situations such as the COVID-19 pandemic, BLUD hospitals demonstrate better financial performance resilience. The effectiveness of revenue management is maintained despite external pressures, which strengthens the role of PPK-BLUD as a strategic instrument in maintaining the financial stability of government hospitals (Setiawan & Lita, 2022)

CONCLUSION

The conclusion s Based on the results of a systematic review of nine quantitative studies, it can be concluded that the implementation of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) is generally effective in increasing the flexibility and capacity of financial management in government hospitals in Indonesia. This effectiveness is mainly reflected in the improvement of hospitals' ability to manage revenue, liquidity, and financing structures more independently after obtaining BLUD status (Mawar Oktaviani, Mohammad Djufri Dapi, 2025).

However, the effectiveness of PPK-BLUD in improving financial performance has not shown entirely consistent results, particularly in terms of profitability indicators. Some hospitals have not experienced a significant increase in profitability ratios despite implementing PPK-BLUD, indicating that the financial flexibility provided has not been fully utilized optimally (Farwitawati, 2021).

The review results also show that the effectiveness of PPK-BLUD is greatly influenced by internal hospital factors. Human resource competence, information technology utilization, and the effectiveness of internal control systems are key factors that determine the success of PPK-BLUD implementation in improving the financial performance of government hospitals (Sandria et al., 2021). In addition, a comparison of financial performance before and after the implementation of PPK-BLUD shows that hospitals that are able to consistently apply financial management principles tend to experience an increase in profitability and liquidity ratios. These findings reinforce that the effectiveness of PPK-BLUD is not only determined by institutional status changes but also by the quality of policy implementation at the organizational level (Cut Muftia Keumala et al., 2023)

In crisis conditions such as the COVID-19 pandemic, hospitals with BLUD status showed relatively better financial performance resilience. The effectiveness of revenue management was maintained despite external pressures, so that PPK-BLUD can be seen as a strategic instrument in maintaining the financial stability of government hospitals in Indonesia (Setiawan & Lita, 2022).

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