

LITERATURE REVIEW: AN ANALYSIS OF THE IMPLEMENTATION OF PUBLIC SERVICE AGENCY (BLU) TOWARDS SINTA-INDEXED PUBLIC SECTOR ACCOUNTABILITY

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Abstract

This study aims to examine the implementation of public sector accountability in Public Service Agencies (BLU) in Indonesia. The research was conducted from 2016 to 2024 through a review of journals indexed by SINTA. This study uses a literature review approach. Based on the review, this study identified 15 accredited journals on the implementation of BLU indexed by SINTA. Financial management flexibility, including cash management, debt management, investment management, revenue, and expenditure management, is granted to entities applying the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) in accordance with their characteristics. Effective financial management allows the entity to receive and use income directly without first depositing it into the regional treasury. In addition, BLUD entities are authorized to self-manage funds by retaining and using liquid funds for short-term investments. These two factors affect BLUD accounting and financial transactions, which are ultimately represented in the BLUD Financial Statements. Although some agencies still face challenges in optimally implementing BLU principles in financial management and reporting, the study results show that the application of BLU in various public sector institutions has increased the efficiency and flexibility of public services.

Keywords: Public Service Agency (BLU), Accountability, Transparency, Reporting, Flexibility

A. INTRODUCTION

Public Service Agency (BLU) is a public sector entity established to improve the efficiency of public services. Unlike private organizations that are profit-oriented, BLU focuses on public welfare and is given flexibility in financial management, as regulated in Government Regulation No. 23 of 2005. The government grants BLU the autonomy to plan and implement budgets based on the principles of efficiency and productivity, in order to promote the improvement of public service quality. This reform aims for public sector entities to adapt to the demands of globalization and the development of information technology, while ensuring transparency and accountability through the implementation of appropriate government accounting standards. The regulation also explains how BLU, which operates under ministries or local governments, can manage finances flexibly, while still adhering to principles of efficiency and productivity. BLU is allowed to use its operational income directly to support public service activities without having to deposit it first into the state treasury, provided that all transactions are recorded in the budget realization report. BLU is

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also granted freedom in managing resources, investments, procurement of goods/services, and employee remuneration arrangements based on the required professionalism. This policy aims to provide more space for public services to become more effective and responsive.

Accountability in the public sector is a fundamental principle aimed at maintaining transparency and building public trust in the management of performance and finances of government agencies. This principle is realized through various mechanisms, such as the Government Agency Performance Accountability System (SAKIP), which is designed to evaluate and measure the performance of agencies in achieving national development goals. The Ministry of National Development Planning/Bappenas Regulation No. 3 of 2023 provides specific guidelines for implementing SAKIP, helping government agencies in preparing, monitoring, and reporting their performance effectively. Additionally, reports such as the 2023 Central Government Performance Report (LKjPP), supervised by BPKP, demonstrate increased transparency through more comprehensive performance indicators, covering various aspects of development such as the economy and social services. These efforts show the government's commitment to ensuring that budgets and programs implemented have a tangible impact on public welfare.

Public Service Agencies (BLU) play an important role in public financial management by providing flexibility in budget usage to improve services to the public. BLU adopts a performance-based budgeting system that allows resources to be allocated more effectively to achieve public service targets. Recent regulations, such as PMK No. 202/PMK.05/2022, strengthen BLU governance by integrating information systems for financial planning and control, thereby improving transparency, accountability, and operational efficiency. BLU plays a significant role in enhancing accountability by increasing openness, efficiency, and responsibility in public financial management. BLU is also required to prepare financial and performance reports periodically, which are open to the public and authorities, to facilitate monitoring of public fund usage and more effective performance evaluation (A. Abdullah et al., 2023). The better the quality of the report, the higher the accountability level of the BLU (4372). BLU must provide greater flexibility in decision-making (A. Abdullah et al., 2023).

The success of BLU implementation heavily depends on the role of leadership. An effective leader is capable of managing the application of BLU policies according to plan (Listyawati, 2020). Full support from leadership is necessary, both in terms of resources and policies. Furthermore, the availability of adequate resources, both financial and human resources, is a crucial factor supporting BLU operations (Listyawati, 2020). Training and capacity development for employees are expected to improve competencies in managing BLU. One of the main challenges in BLU implementation is the changing regulations that govern its application. Lack of knowledge or insufficient regulations can hinder financial planning and management (Novianti & Suhanda, 2023). Limited resources, both financial and human, are also obstacles in BLU implementation. With sufficient resources, these barriers can be minimized, although challenges will always remain. Good governance in BLU involves the application of principles such as transparency, accountability, responsibility, independence, and fairness (Dwi Pratiwi & Gandini Purbaningrum, 2023). These principles ensure that BLU operations are carried out according to established standards. Accountability in BLU includes clear and transparent financial reporting, as well as effective audit and evaluation processes to ensure the proper use of public funds. Legally, the management of BLU is regulated under Law No. 23 of 2005 on the Management of Public Service Agency Finances, which provides guidance and a legal framework for proper management within BLU.

B. LITERATURE REVIEW

Grand Theory

Grand theory in social science aims to provide a broad framework that unites various theories and specific approaches to explain social patterns or relationships between individuals in society (Lumbanraja et al., 2024). Grand theory encompasses general concepts used to explain social phenomena as a whole (Ba & McKeown, 2021). Although its scope is broad, grand theory has the limitation of being less detailed when applied to more specific situations or cases. For example, when used in agency theory, its concepts help us understand the general dynamics between principals and agents, but they may not account for the specific details that arise in certain industries or contexts. In the context of BLU (Public Service Agency), grand theory, such as Agency Theory, provides a broad framework to understand the dynamics of the relationship between the government as the principal and BLU as the agent managing public services (Matinheikki et al., 2022). By understanding Agency Theory as part of grand theory, we see that the main issue lies in how BLU maintains compliance with the government's objectives while maintaining operational flexibility to serve the public. Therefore, this approach emphasizes that regulation and control mechanisms, such as audits and performance evaluations, are essential to ensure that BLU continues to operate in accordance with public goals without deviating from what certain parties desire.

Public Service Agency (BLU)

Public Service Agencies (BLU) serve as a government model that provides flexibility in budget and operational management for institutions offering public services (Silalahi et al., 2021). Entities such as regional hospitals and state universities can carry out their activities with the principles of productivity, efficiency, and flexibility to enhance the quality of services to the public, without focusing on financial profit due to their status as BLUs (Basabih & Widhikuswara, 2024). Through BLU, these entities can independently manage and use their revenues to improve operational services. The flexibility of BLU also allows them to innovate and adapt to changes, such as improving healthcare services in hospitals or developing academic programs in universities. BLU also strives to strengthen synergy between institutions to enhance public service performance (Rasadi et al., 2024). This synergy is crucial to ensure that BLU can contribute optimally to achieving government targets, especially regarding the handling of the pandemic's impacts and the provision of essential public services. For example, various BLUs in the healthcare sector collaborated in responding to the COVID-19 pandemic by efficiently distributing and utilizing resources (Sugiri, 2022). This collaboration allows BLUs to support each other and collectively improve the quality of services. Thus, this synergy not only strengthens BLU's response in emergency situations but also encourages continuous improvements across various public service sectors.

Regulations of Public Service Agencies

To improve the effectiveness of public services, there are several regulations governing the establishment and management of Public Service Agencies (BLU) in Indonesia. Law Number 1 of 2004 on State Treasury serves as the legal foundation that provides flexibility to government agencies in serving the public productively and with a focus on the principles of new public management. According to Article 68, BLUs are established to manage state or regional assets that are inseparable for public interest, under the financial and technical oversight of the relevant ministries or local authorities. Article 69 allows BLUs to directly use their income for operational costs and requires each BLU to prepare a work plan and annual budget aligned with the work plan of the ministry or agency overseeing it.

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The amendment of Government Regulation Number 23 of 2005, extended through Government Regulation Number 74 of 2012, adds provisions regarding the Financial Management of BLUs. This regulation provides flexibility for BLUs to set service fees that can be assigned to ministers or agency heads, while still considering the characteristics of the service and its social impact. Additionally, the establishment of BLUs at the regional level is based on Law Number 32 of 2004, amended by Law Number 23 of 2014, Article 346, which permits regions to establish Regional Public Service Agencies (BLUD) to enhance public services. This regulation is reinforced by Minister of Home Affairs Regulation Number 79 of 2018 and the Attachment to Minister of Home Affairs Regulation Number 77 of 2020, which replaced Minister of Home Affairs Regulation Number 61 of 2007, and provides technical guidelines for financial management for BLUDs at the regional level. These regulations encourage flexible, transparent, and accountable financial management to improve the quality of public services through BLU and BLUD.

Financial Transparency and Accountability

Financial transparency and accountability are fundamental principles in the management of village finances aimed at improving efficiency and transparency in the use of village funds. According to Sangki et al. (2017), transparency and accountability are responsibilities that must be fulfilled by individuals or institutions in the management of public resources. Financial transparency means providing open access to information regarding the management and use of funds, so that relevant parties can understand and access the data. Transparency allows the public to monitor the management of public resources and ensures that funds are used wisely and in accordance with the law. Research shows that support from various parties, including local governments, the public, and oversight institutions, is necessary to achieve effective transparency. Therefore, financial transparency is a key factor in creating a clean, responsible, and responsive government that meets the needs of the public (Jubaedah, 2011). Accountability includes accurate and timely financial reporting, as well as effective evaluation and auditing to ensure that public funds are used in accordance with their intended purposes. According to Government Regulation No. 71 of 2010, financial accountability is the responsibility of controlling and utilizing the capital resources provided to the government for management (Puspitawati & Effendy, 2021). The implementation of an effective accounting information system and internal control is crucial for improving financial accountability. Several studies show that despite efforts to implement government accounting standards and information technology, challenges in their implementation still arise, such as limitations in human resource skills and a lack of comprehensive strategies (Setyanto & Ritchi, 2018).

Financial Reporting

In accordance with the Government Regulation of the Republic of Indonesia Number 23 of 2005 on the Financial Management of Regional Public Service Agencies (BLUD), the Financial Management Pattern of Public Service Agencies (PPK-BLUD) is a financial management system that provides special flexibility, distinct from the general provisions of state financial management. This flexibility allows BLUDs to adopt sound business practices to enhance public services for the welfare of society and the improvement of the nation's educational quality. The flexibility in financial management includes cash management, debt, investments, as well as income and expenditure adjusted to the characteristics of the BLUD. With the implementation of PPK-BLUD, entities are allowed to directly receive and use revenue without first depositing it into the regional treasury. Furthermore, BLUDs are authorized to manage funds independently, including keeping liquid funds for short-term investments. These two aspects affect the accounting and financial transactions of BLUDs, which are then reflected in the BLUD's Financial Statements.

C. RESEARCH METHODOLOGY

This research uses a qualitative approach aimed at understanding and analyzing Public Service Agencies (BLU)

U) in public financial management and accountability. The type of research conducted is a Literature Review, where several articles and data are reviewed, using secondary data. The researcher chose the topic of BLU, which was obtained from various national journals, with a total of 15 articles indexed by Sinta from the period 2016-2024. In order to gather related studies, a search was conducted focusing on articles that specifically discuss the implementation of BLU in public sector accountability across various regions in Indonesia.

D. RESULT AND DISCUSSION

This research focuses on journals that have been accredited by SINTA (Science and Technology Index). These journals were published between 2016 and 2024, within a span of nine years, which was chosen because the publication of research related to the implementation of BLU increased during this period. In those years, research on the implementation of BLU in managing transparent and accountable finances in Indonesia experienced growth. Table 1 shows that the journal most frequently cited in studies related to accountable and transparent public sector financial management is *Jurnal Akuntansi Aktual*, with two indexed journals. Meanwhile, other journals are each represented by only one publication.

Table 1. Classification According to Journal Name

No.	Journal Name	Year of Publication			Total Articles
		2016 - 2018	2019 - 2021	2022 - 2024	
1	Actual Accounting Journal	1	0	1	2
2	Journal of Administration and Educational Management (JAMP)	0	1	0	1
3	Journal Economics, Management, dan Accounting (JEMASI)	1	0	0	1
4	Medika Saintika Journal	0	1	0	1
5	Development Policy Journal	0	1	0	1
6	Journal of Taxation and Public Finance	0	1	0	1
7	Ekonomis: <i>Journal of Economics and Business</i>	0	0	1	1
8	MEA Scientific Journal (Management and Accounting)	0	0	1	1
9	Teacher Education Journal	0	0	1	1
10	Unesa Accounting Journal (AKUNESA)	0	1	0	1
11	GANESHA Community Service Journal	0	0	1	1
12	Jambi University Accounting and Finance Journal	0	0	1	1
13	<i>Journal of Business Finance and</i>	0	0	1	1

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	<i>Economic (FBFE)</i>				
14	Indonesian Journal of Accounting and Business Research STIE Widiya Wiwaha	0	0	1	1

Source: (Data Processed by the Author, 2024)

Table 2 shows the research year, research methods, journal index level, and research results related to the implementation of BLU in the accountable and transparent management of public sector finances. These will also be presented using images with bar diagrams in images number 1, 2, 3, and 4.

Table 2. List of Research Journals

No.	<i>Title</i>	<i>Author</i>	<i>Year</i>	<i>Journal Level</i>	<i>Research Methodology</i>	<i>Research Results</i>
1.	<i>Studi fenomenologi: akuntansi dan perubahan sekolah menjadi Badan Layanan Umum (BLU)</i>	Ekarani et al. (2022)	2022	S3	Qualitative	The drive for change is based on the need for financial flexibility and improved welfare through additional revenue and a remuneration system. This change also introduces a new culture related to management and accounting. However, some parties oppose the change, believing it disrupts the focus on education with a business-oriented approach and administrative complexity.
2.	<i>Desain Implementasi Badan Layanan Umum Daerah Pada Sekolah Menengah Kejuruan Sebagai Penguatan Pembelajaran Berbasis Industri</i>	Hariyanto (2021)	2021	S3	Qualitative	The management of the organization and finances is carried out by establishing a special structure to handle financial administration and preparing supporting documents such as the Budget Work Plan (RKA) and the Budget Implementation Document (DPA). Additionally, accountability is managed through performance and financial evaluations. This BLUD system plays a role in strengthening industry-based learning with more organized financial governance.

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3.	<i>Pemaknaan Perubahan Puskesmas X Menuju Badan Layanan Umum Daerah (BLUD) Dalam Aspek Layanan Dan Akuntansi</i>	Firdausi & Pujiningsih (2018)	2018	S3	Qualitative	The responses to the transformation of Health Center X into a BLUD vary among the stakeholders. Those not directly involved in the preparation of financial reports, such as doctors and the head of the health center, tend to accept the change. On the other hand, those directly dealing with finances, such as the treasurer, are more likely to resist, feeling burdened by the more complex reporting system.
4.	<i>Analisis Kinerja Puskesmas Yang Menerapkan Pola Pengelolaan Keuangan Badan Layanan Umum Daerah (PPK-BLUD) (Studi Pada Puskesmas Krian Kabupaten Sidoarjo)</i>	Mawarni & Wuryani (2020)	2020	S4	Qualitative	The implementation of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) at the Krian Health Center has been quite effective overall. Using the balanced scorecard method, improvements in performance were found, both in non-financial and financial aspects, especially in terms of services, internal processes, and patient satisfaction levels. However, there are shortcomings in attracting new patients and staff loyalty. The improvement in non-financial performance has had an impact on financial outcomes, as seen from the surplus generated by the increased number of patient visits.
5.	<i>Pengelolaan Badan Layanan Umum Daerah Di Sekolah Menengah Kejuruan Negeri Jakarta</i>	Iriyanto (2023)	2023	S4	Qualitative	The implementation of BLUD management at SMK Negeri DKI Jakarta, which has only been running for two years, is still not fully optimized. Although revenue from services has increased, there are still challenges in the areas of human resources,

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						budgeting, governance, and facilities. Limited human resources, work procedures that have not been fully implemented, and insufficient facilities are the main challenges. However, there are opportunities for the development of SMK Negeri's BLUD, particularly in increasing revenue and reducing dependence on government budgets.
6.	<i>Pengaruh Akuntabilitas, Transparansi Dan Kompetensi Sumber Daya Manusia Terhadap Kualitas Laporan Keuangan Pemerintah Daerah Pada Opd Kota Surabaya</i>	Putri & Akbar (2022)	2022	S4	Qualitative	The quality of Local Government Financial Statements (LKPD) is not significantly influenced by transparency or accountability. Although both are considered important in financial governance, they do not have a tangible impact on the quality of financial reports. On the other hand, the quality of LKPD is significantly influenced by human resource (HR) competencies. This indicates that the main determining factor for the quality of financial reports is the competence and experience of the human resources involved in their preparation.
7.	<i>Strategi Pengelolaan Modal Kerja untuk Meningkatkan Kualitas Laporan Keuangan pada Rumah Sakit Umum Daerah (Studi Kasus pada RSUD BLUD di Wilayah</i>	Hartono et al. (2023)	2023	S4	Qualitative	The management of working capital at RSUD BLUD Purwasuka in West Java is not yet optimal due to various challenges in planning, budgeting, revenue, expenditures, regulations, financial human resource competencies, application systems, and financial quality outcomes. However, RSUD BLUD Purwasuka West Java has good external opportunities (score of 1.95)

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	<i>Purwasuka Jawa Barat)</i>					and strong internal capabilities (score of 2.10).
8.	<i>Peran Pendapatan Dan Ukuran Badan Layanan Umum Terhadap Akreditasi Badan Layanan Umum Pendidikan Di Indonesia</i>	Amany et al. (2020)	2020	S4	Qualitative	The accreditation of Public Service Agencies (BLU) in the education sector does not have a positive impact from the income received through the allocation of the state budget (APBN). Furthermore, the revenue generated directly by educational BLUs does not affect the improvement of accreditation. However, accreditation is significantly influenced by the size of the educational BLU. In other words, the chances of an institution achieving superior accreditation increase with the size of the BLU. This implies that the size of the organization is important in driving accreditation and improving the quality of education services.
9.	<i>Kajian Kelayakan Penerapan Konsep Badan Layanan Umum Daerah (BLUD) Pada Badan Pengembangan Sumber Daya Manusia Daerah Provinsi Kalimantan Selatan</i>	Sugiyono (2021)	2021	S4	Qualitative	The preconditions held by BPSDMD of South Kalimantan Province, including HR readiness, accreditation, private sector mentoring, and related infrastructure for the development of ASN competencies, support the implementation of BLUD. Technically, administratively, and substantively, BPSDMD of South Kalimantan Province is expected to be capable of implementing BLUD. Through more flexible management and quicker, independent alternative funding sources, this implementation will improve financial performance.

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10.	<i>Analisis Implementasi Kebijakan BLUD Terhadap Mutu Dan Kinerja Pelayanan Rumah Sakit</i>	Roza & Angelia (2016)	2016	S4	Quantitative and Qualitative	The implementation of BLUD at RSUD Rasidin Padang has resulted in an increase in budget, revenue, and hospital service performance. However, 58.3% of those surveyed believe that the service quality is still low. The BLUD policy has not fully improved service quality due to limitations in services that arise because the hospital is still in the development stage.
11.	<i>Penerapan BLUD KPHP: Akankah Menuju Pengelolaan Hutan Yang Transparan, Akuntabel Dan Partisipatif?</i>	Pipit Mulyah, Dyah Aminatun, Sukma Septian Nasution, Tommy Hastomo, Setiana Sri Wahyuni Sitepu (2020)	2020	S4	Qualitative	The implementation of BLUD in KPHP Lakitan shows an increase in transparency and accountability by ensuring open and gradual reporting of finances and work results. This is highly likely to create more effective public oversight and ensure that forest management is carried out responsibly, reducing deforestation and land degradation.
12.	<i>Systematic Literature Review Riset Pelaporan Keuangan BLUD</i>	Y Anni Aryani et al. (2024)	2024	S5	Qualitative	Reports related to the finances of Public Service Bodies (BLUD) between 2018 and 2024 have been rarely studied, with only 26 articles available. Furthermore, most of these studies are descriptive and case studies, focusing on the quality of financial reports and the information systems used in BLUD financial reporting.
13.	<i>Analysis Of Accrual-Based Government Accounting Standards Application To The Financial</i>	Rahayu et al. (2023)	2023	S5	Qualitative	The implementation of the accrual-based Government Accounting Standards in the financial reports of BLUD at Puskesmas Cidadap is in accordance with Government Regulation No. 71 of 2010. The financial reports also

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	Reports Of Regional Public Service Agency (BLUD) (Case Study of Cidadap Puskesmas BLUD)					include the Budget Realization Report, Budget Surplus Report, Cash Flow Statement, Balance Sheet, Operational Report, Statement of Changes in Equity, and Notes to the Financial Statements.
14.	<i>Pendampingan Sistem Akuntansi E-BLUD Di Puskesmas Jenawi, Jatiyoso Dan Jatipuro Kabupaten Karanganyar</i>	Abdullah et al. (2023)	2023	S5	Qualitative	The implementation of the E-BLUD accounting system at Puskesmas Jenawi, Jatiyoso, and Jatipuro has significantly improved accountability and efficiency in managing the financial operations of the health centers. It also demonstrates that financial reports can be prepared in a timely and efficient manner. Furthermore, the E-BLUD system helps minimize errors in manually reporting transactions.
15.	<i>Analisis Kinerja Keuangan Pada Badan Layanan Umum Daerah (BLUD) Pusat Kesehatan Masyarakat Kejajar 1 Wonosobo (Periode 2016-2020)</i>	Sulastini ngsih et al. (2022)	2022	S6	Quantitative	The financial performance at Puskesmas Kejajar 1 in 2020 showed a decline of 4.69%. This emphasizes the importance of accountable and transparent financial reporting so that management can understand the actual financial condition and make decisions to improve liquidity and financial stability in the following periods.

Source: (Data Processed by the Author, 2024)

Grouping Based on the Year of Research

Figure 1 illustrates that from 2016 to 2024, there was a significant increase in research, particularly from 2022 to 2024, with a total of 8 studies compared to previous years. These studies focus on the implementation of BLU in various public service sectors, including education, health, research and development, and environmental services. This trend indicates growing interest in examining accountable and transparent public sector financial management, which impacts the quality of services.

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Figure 1. Classification According to the Research Year Range

Classification Based on Journal Index

Figure 2 shows the ranking of SINTA-indexed journals related to the implementation of BLU in public sector financial management. The findings indicate that, among SINTA 1 to 6, the highest number of journals published is in SINTA 4, with a total of 8 journals. However, no studies on the implementation of BLU in public sector financial management were found in SINTA 1 or SINTA 2.

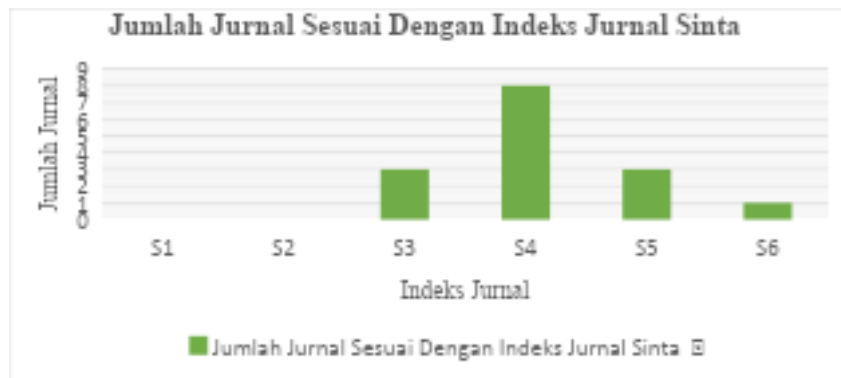


Figure 2. Number of Journals According to SINTA Journal Index

Grouping According to Research Method

Figure 3 shows that only one research method was used, which is a mixed-method approach. The findings indicate that among the three methods, the most commonly used was the qualitative method, with 10 journals, while the quantitative method was used in 4 journals.

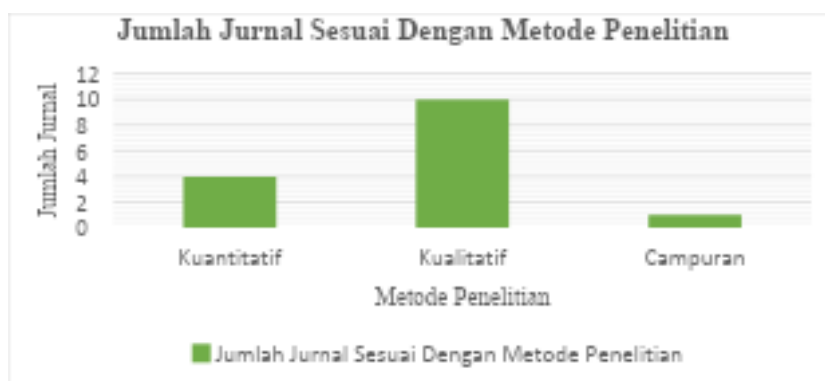


Figure 3. Number of Articles According to Research Method

Grouping Based on BLU Service Categories

Figure 4 displays the ranking of BLU service categories related to the implementation of BLU in public sector financial management. The findings show that among the service

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categories of education, healthcare, research and development, and the environment, the most commonly found journals are in the healthcare service category, particularly in community health centers or hospitals. Meanwhile, the least found journals are in the environmental service category.

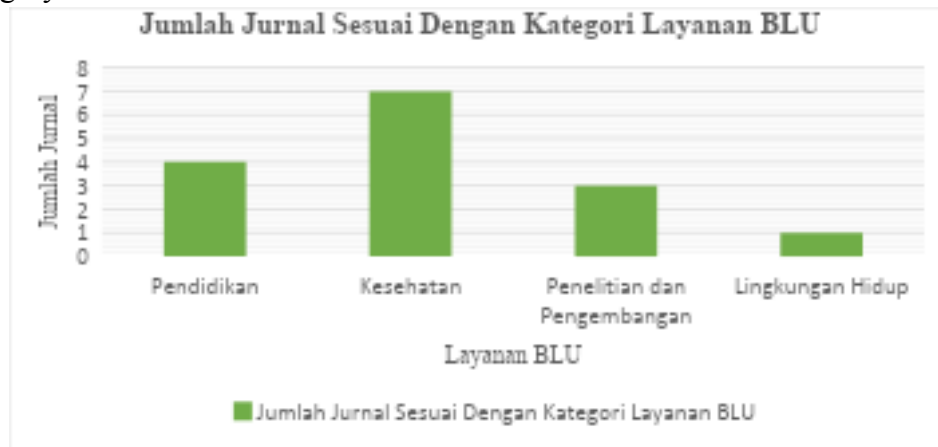


Figure 4. Number of Journals According to BLU Service Categories

E. CONCLUSION

Based on the research conducted, the majority of the articles reviewed were dominated by qualitative methods rather than quantitative ones. This study used 15 articles, all of which were accredited by SINTA (Science and Technology Index), with 3 articles accredited by SINTA 3, 8 articles by SINTA 4, 3 articles by SINTA 5, and 1 article by SINTA 6. The conclusion of this study is that the implementation of Public Service Agencies (BLU) improves the efficiency and flexibility of public services, although there are still challenges in reporting and resource limitations. It is important to note that all the articles referenced are SINTA accredited, indicating high quality and credibility. This accreditation process provides additional confidence in the reliability of the research results. However, the limitation of this study lies in the small number of articles, so future research is recommended to include a larger number of articles for a more representative and in-depth analysis.

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