Analysis of the BLUD puskesmas UPTD strategy to achieve organizational effectiveness using the SPACE Matrix Approach

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Abstract
Purpose: This study aimed to analyze the strategy of the UPTD Health Center with BLUD status in Jember Regency using the SPACE matrix approach.

Method: This research was a quantitative descriptive study. Data processing and analysis were performed by quantitative analysis using the SPACE matrix, and data collection was conducted in a cross-sectional manner. The sample size of four health centers was selected using the purposive sampling technique. The primary data collection technique using questionnaire instruments was then validated using focus group discussions (FGD) and partly using secondary data from the Health Center.

Results: The results of the SPACE matrix analysis show that Health Centers with weak internal strength are in the competitive quadrant, while Health Centers with strong internal strength are in the aggressive quadrant. The two categories of Health Centers are measured in the effectiveness of their organizations based on aspects of financial performance with BLUD maturity indicators showing liquidity results at level 5 (optimizing), efficiency at level 3 (Defined), effectiveness at levels 4 and 5 (Predictable and Optimizing), and maturity levels at level 5 (optimizing) and in terms of service performance, namely, the Community Satisfaction Index with good results for health centers that have weak internal strength and are very good at health centers with strong internal strength.

Conclusions: Health centers with strong internal capacity are in the aggressive quadrant and can pursue proactive strategies, whereas weaker ones fall in the competitive quadrant and require cost control. Overall, BLUD status enhances financial and service performance.

Limitations: The study was limited to four centers in one region and used cross-sectional data, which may not reflect broader or long-term trends.

Contribution: This study applies the SPACE Matrix to guide strategic planning for BLUD health centers based on their internal and external conditions.

Keywords: *BLUD, Health Center, SPACE Matrix,Strategy*

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1. Introduction

The Community Health Center (Puskesmas) plays a pivotal role in Indonesia's health system, serving as the frontline in efforts to improve public health (Kurrohman & Nurlita, 2024); (Raharjo, 2017). As a primary provider of health services, Puskesmas is strategically positioned to ensure accessibility and quality of healthcare across diverse regions. Its central function focuses on disease prevention, health promotion, and controlling both communicable and non-communicable diseases (Vernanda & Sari, 2024); (Sulaiman, 2021). These services are essential for supporting the broader national health system and meeting the population's health needs, especially in remote and underserved areas. Despite their crucial roles, Puskesmas faces significant challenges. The growing demand for healthcare services, coupled with increasingly complex public health issues, has placed strain on these centers. Factors such as limited resources, disparities in service delivery between urban and rural areas, and inadequate infrastructure can affect operational efficiency and effectiveness. Moreover, the need for better-trained health professionals and updated medical technologies adds pressure. These challenges highlight the importance of continuous improvement and innovation within Puskesmas to ensure that they remain capable of meeting the evolving health needs of the Indonesian population while maintaining equity in service provision across all regions.

To address the challenges faced by Puskesmas, the Indonesian government has implemented the Regional Public Service Agency (BLUD) policy in several health centers across various districts (Novianti & Suhanda, 2023), including the Jember Regency. This policy aims to enhance the flexibility of Puskesmas in managing their finances and operations, granting them greater autonomy than traditional government-managed centers. Puskesmas with BLUD status have more control over budget management, which enables them to streamline processes such as procurement and resource allocation, ultimately improving the quality of healthcare services provided to the community. (Widaningtyas 2018). One of the key benefits of BLUD status is the ability to offer financial incentives to health workers, which can boost motivation and improve service delivery. Additionally, flexibility in budget use allows for quicker responses to urgent health needs, facilitating faster procurement of medical equipment and supplies. Although the BLUD policy offers many advantages, its successful implementation depends on careful strategic planning and management. Without proper oversight, there is a risk that financial independence may not translate into tangible improvements in service quality. Thus, Puskesmas with BLUD status must prioritize sound governance, accountability, and long-term planning to maximize the positive impact of this policy. (Sabardiman and Nurmaesah, 2020).

In the Jember Regency, several health centers have been designated as BLUDs to enhance the effectiveness of healthcare services in the region. The BLUD status allows these centers to have greater flexibility in managing resources, which is expected to improve the accessibility and quality of health services for the local population. Despite these efforts, the implementation of BLUD in Jember has encountered several obstacles that hinder its full potential. The main challenges are the limited availability of skilled human resources, suboptimal financial management practices, and difficulties in adapting to the rapidly changing health policy environment. These issues indicate that while the BLUD framework offers significant benefits, its execution requires stronger operational strategies. In particular, financial management has not yet been fully optimized, affecting the ability of Puskesmas to efficiently allocate resources and meet community needs. Additionally, the shortage of qualified personnel further limits the capacity of these centers to deliver comprehensive and timely healthcare services.

Given these challenges, there is a pressing need for in-depth strategic analysis to identify effective solutions. This analysis should focus on strengthening human resources, improving financial management systems, and ensuring that Puskesmas adapts to evolving health policies. By doing so, BLUD health centers in the Jember Regency can operate more efficiently and fulfill their intended role in enhancing public health services. The Strategic Position and Action Evaluation (SPACE) Matrix is a valuable tool for assessing the strategic position of BLUD Health Centers. By utilizing this method, health centers can evaluate both their internal strengths and the external challenges that impact their sustainability and development. The SPACE Matrix provides a structured approach to identifying the

competitive position of Puskesmas, helping management determine the most effective strategies for addressing the various challenges they face. This is particularly crucial for BLUD Health Centers, as they are tasked not only with delivering quality health services but also with ensuring financial sustainability and sound organizational management. (Fatmawati, 2024).

The application of the SPACE Matrix helps balance the dual focus of service provision and financial viability. On the internal side, the analysis can reveal key strengths, such as skilled healthcare professionals, existing infrastructure, and operational efficiency. Externally, it assesses factors such as changes in healthcare policy, competition, and economic conditions that might impact the center's operations. By combining these insights, Puskesmas can develop strategies to enhance its ability to serve the community while maintaining financial health. This strategic analysis is critical for BLUD Health Centers to stay competitive and adapt to the evolving demands of the healthcare sector, ensuring that they fulfill both their public health and financial management objectives.

The SPACE Matrix analysis offers a comprehensive perspective on several key dimensions of health center management, including financial strength, environmental stability, industry attractiveness, and competitive advantage. This approach enables health centers to assess not just their operational capabilities but also the long-term strategies necessary for their sustainability. By integrating these various factors, the SPACE Matrix helps in crafting strategies that align with both current needs and future challenges, ensuring that health centers can adapt to the ever-changing landscape of national and regional health policies.

In the case of the Jember Regency, applying the SPACE Matrix is particularly relevant because of the significant potential of BLUD Health Centers to evolve into more autonomous and responsive healthcare units. With the BLUD status, these centers already enjoy increased financial flexibility and operational independence; however, to fully harness this potential, a deeper analysis is required. The SPACE Matrix can guide these centers in identifying where they stand in terms of competitive advantage and financial viability, as well as the external factors that may impact their performance. This strategic insight is essential for BLUD Health Centers in Jember to strengthen their position and continue providing high-quality, sustainable healthcare services that meet the evolving needs of the community.

The flexibility possessed by the BLUD Health Center should encourage innovation and efficiency in the management of health services, especially in terms of resource allocation and service quality improvement. However, without a clear strategy, this flexibility can lead to inefficiency in managing finances and other resources. Therefore, a strategic analysis is needed to ensure that BLUD Health Centers can utilize this flexibility in an optimal way, which can ultimately improve service quality and patient satisfaction.

The flexibility granted to BLUD Health Centers is intended to foster innovation and improve efficiency in the management of health services, particularly in resource allocation and enhancing service quality. With this autonomy, Puskesmas can respond swiftly to local health needs, streamline procurement processes, and implement tailored strategies to meet community demands. However, without a well-defined strategy, this flexibility can lead to mismanagement, resulting in inefficient financial control and resource utilization.

To fully leverage the advantages of the BLUD status, a comprehensive strategic analysis is essential. Such an analysis can help health centers identify the most effective ways to allocate resources, prioritize key areas for service improvement, and ensure that financial flexibility translates into tangible outcomes, such as higher patient satisfaction and better health outcomes. Moreover, it can help recognize potential pitfalls in financial management and guide the maintenance of a balance between operational autonomy and accountability. By developing a clear and focused strategy, BLUD Health Centers can optimize their use of available resources and foster a culture of continuous improvement.

This will not only enhance the quality of care but also ensure the sustainability of health services, positioning these centers as effective and responsive units within Indonesia's health system.

The Regulation of the Minister of Home Affairs Number 79 of 2018 concerning Regional Public Service Agencies (BLUD) offers Health Centers the opportunity to adopt the BLUD system, providing them with greater flexibility in managing their finances. (Peraturan Menteri Dalam Negeri Republik Indonesia Nomor 79 Tahun 2018, 2018). To qualify as a BLUD Health Center, three key requirements must be met: substantive, technical, and administrative. These requirements ensure that the health center has the necessary capabilities and structures to effectively manage operations under the BLUD framework. The transition to BLUD status allows health centers to adopt a more flexible financial management system, enabling them to apply sound business practices that can enhance service delivery to the public. This flexibility includes independent budgeting, quicker procurement processes, and the ability to generate and manage revenue. However, the core mission remains focused on improving community health services and not on generating profit. (Kementerian Kesehatan RI, 2022). By adopting these business-like practices, BLUD health centers are expected to operate more efficiently, meet community needs with greater responsiveness, and improve the overall quality of health care services. This transformation aims to create more sustainable health centers that can adapt to the complexities of modern healthcare without compromising public service mandates.

Based on the Resource-based view theory, the success of a company is greatly determined by the strengths and weaknesses that exist within the company. Companies that have strong internal conditions have the potential to achieve better performance, and those that have internal weaknesses can hinder their performance (Dasuki, 2021). For sustainable business growth to be maintained, a strong financial foundation is needed (Wahyudi, 2024). The availability of adequate financial resources allows the organization to carry out its activities, invest in development, and achieve its goals. Financial sources can come from various sources such as profits, loans, and grants (Adiansah et al., 2020).

In early January 2023, a Decree of the Regent of Jember was issued Number: 188.45/81/I.12/2023, which decided on the Implementation of the Financial Management Pattern of Regional Public Service Agencies in the Regional Technical Implementation Unit of the Public Health Center in Jember Regency (Regent of Jember East Java Province Decree of the Regent of Jember Number: 188.45/81/1.12/2023 Regarding the Implementation of the Financial Management Pattern of the Regional Public Service Agency in the Regional Technical Implementation Unit of the Public Health Center, 2023). It is a challenge for all Health Centers to achieve the ideal goal of BLUD as a consequence of changing the status to BLUD Health Center. This is because the initial condition of 50 Health Centers to become BLUD in 2023 each Health Center has a different background; some are internally strong but some have internally weak conditions from the perspective of financial strength and Health Center Performance Assessment (PKP). Health centers need the right strategy to achieve effective organizational goals so that the sustainability of the organization can be maintained and can even develop in a better direction. This is in line with the Diagnostic Organization System Model (DOSM) theory that to achieve organizational effectiveness, it must implement a clear, measurable, and achievable strategy according to the organization's capabilities (Ulumsyah & Syuhada, 2021).

Research surrounding the performance and strategic management of community health centers with Badan Layanan Umum Daerah (BLUD) status reveals a variety of challenges and frameworks, including approaches such as the SPACE Matrix. Various studies have offered insights into evaluating and improving the effectiveness of BLUD health centers. Andryani and Indriati (2024) employed the Balanced Scorecard method to assess performance at the Tanara Health Center, identifying growth, internal process improvement, and customer satisfaction as key areas needing strategic attention for balanced organizational development. (Andryani & Indriati, 2024). Maduratna (2024) examined the impact of COSO internal control implementation on BLUD health centers, advocating for COSO's structured approach to enhance performance by bolstering internal controls and reducing corruption, which aligns with the need for improved financial stability and regulatory adherence in BLUD institutions (Maduratna, 2024). Khikmah et al. (2023) explored the operational costs of health centers

in the Jember Regency, linking effective fund management to stunting reduction programs. Their findings emphasized the importance of strategic planning and implementation consistency, which are critical for health centers facing budget constraints. (Khikmah et al., 2023).

Surtiawaty et al. (2022) found that the implementation of BLUD at the Pekanbaru Health Center is still constrained by limited human resources and a lack of coordination between supervisory agencies. This hinders service optimization. Increased supervision and coordination are required to support the effectiveness of BLUD. (Surtiawaty et al., 2022). Santoso and Prasetya (2018) designed a budget information system in iFRAMES for the BLUD health sector in Jakarta. The results show that the proposed system can increase transparency and efficiency in the budgeting process that was previously performed manually, reduce the risk of errors, and improve the accuracy of budget data. (Santoso & Prasetya, 2018). Finally, Setyorini et al. (2023) assessed the readiness of BLUD health centers in Mojokerto, noting the need for stronger government support to aid flexibility and performance enhancements, which remains a recurrent issue across regional health institutions. (Setyorini et al., 2023). Together, these studies underscore the need for a multidimensional strategic approach, such as the SPACE Matrix, to navigate internal and external challenges while enhancing community health services within BLUD structures.

Strategic management is one of the important factors in the management of an organization, including the Health Center. Strategic management can help improve the quality of the services provided to the community. Dalimunthe et al. (2023) found that strategic management has a positive and significant impact on the quality of services at health centers. The strategic management used to look at from a financial and non-financial perspective is the Strategic Position and Action Evaluation (SPACE) matrix. This matrix was used to map a condition using the Cartesian model. (Halawa & Panjaitan, 2021). Based on the background of the problem, this study aimed to analyze the strategy of the UPTD Health Center with BLUD status in the Jember Regency using the SPACE matrix approach.

2. Research Methodology

Based on the scope of the problem, this research is a quantitative descriptive research. Processing and analysis were carried out with quantitative analysis, which aimed to analyze the strategy of UPTD Health Center with BLUD status in Jember Regency using the SPACE matrix approach. The theoretical framework used is DOSM, which consists of inputs, design components, and output stages. (Sofia et al., 2023). Data collection was conducted in a cross-sectional manner. The study was conducted in four health centers in the Jember district (Gladak Pakem, Nogosari, Kencong, and Wuluhan health centers) using non-probability sampling with purposive sampling techniques with sample criteria, two health centers with the number of BPJS participants in the low cluster category with low PKP, and two health centers with the number of BPJS participants in the high cluster category with good PKP.

The research was conducted from June 29 to July 9, 2024. The respondents in this study were the Head of the Health Center, Finance Officer, Technical Officer, Person in Charge of SMEs, Person in Charge of UKP, Person in Charge of Quality, Person in Charge of Network and Network, Treasurer of Recipients, and Treasurer of Expenditure of the Health Center. Primary data collection was carried out using questionnaire instruments and secondary data from the results of financial statements and the quality of the Health Center. The results of filling out the questionnaire were validated by focus Group Discussion (FGD).

The results of the validation are the values of the Internal Factor Evaluation (IFE) and External Factor Evaluation (EFE), as well as the SPACE matrix that has been approved by all respondents and analyzed using the SPACE matrix approach. The variables in this study include internal factor evaluation (IFE) antecedent variables and external factor evaluation (EFE); independent variables, namely the SPACE matrix strategy approach; and dependent variables, namely organizational effectiveness, including aspects of financial performance (liquidity, efficiency, effectiveness, and level of independence). This research received approval through ethical review with number 2538/UN25.8/KEPK/DL/2024.

Tabel 1. Respondent Characteristics

No	Characteristic	Description
1	Age Range	30-55 years, indicating varied experience levels in leadership and operations
2	Gender Distribution	60% male, 40% female, showing balanced gender representation
3	Education Levels	Includes Bachelor's, and specialized health management and finance certifications
4	Professional Roles	Head of Health Center, Finance Officer, Technical Officer, Quality Officer, etc.
5	Years of Service	5-20 years, representing both experienced and newer staff

Gender Distribution of Respondents
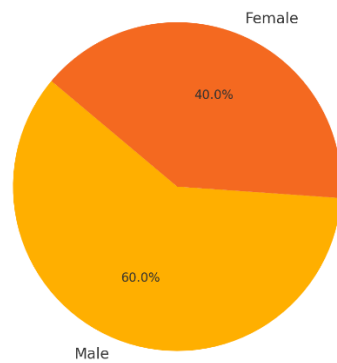
Education Levels of Respondents

Years of Service of Respondents
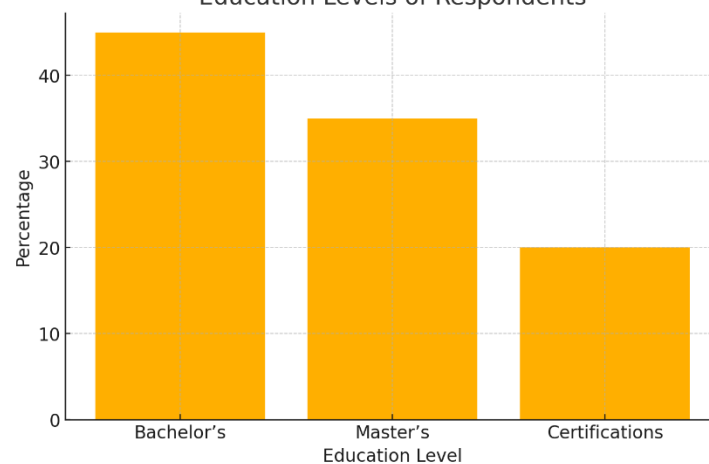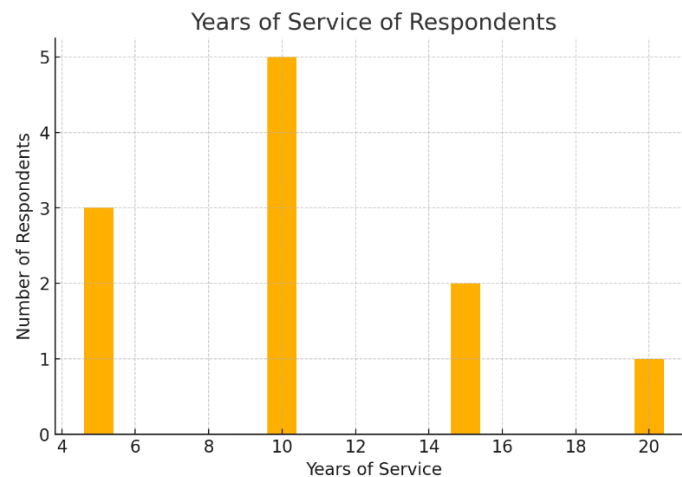
4. Results and discussions

An overview of Internal Factor Evaluation (IFE), which includes strengths and weaknesses, and External Factor Evaluation (EFE), which includes opportunities and threats. Based on the results of the IFE matrix, Health Centers with categories with low BPJS participation and low PKP values, namely Gladak, Pakem, and Nogosari Health Centers, had values of 2.35185 and 2.33333, and EFE matrices had values of 2.57143 and 2.51613. According to David (2016), no matter how many factors are included in the IFE matrix and IFE, the total weighted average value ranges from the lowest 1.0, and the highest 4.0, with an average of 2.5 (David & David, 2016). A total score below 2.5 is a characteristic of an organization that is weak internally. This shows that the strategy of the Health Center in utilizing strengths and minimizing weaknesses is below average, and the internal conditions of the two Health Centers tend to be weak. (Yuliani & Susanto, 2019) The EFE values for the two Health Centers are 2.57143 and 2.5161, respectively. Although the external factor values of the Gladak Pakem and Nogosari Health Centers are above the average of 2.5, they still have to make maximum efforts to take advantage of external opportunities and avoid threats that can affect the effectiveness of the organization's Phc. (Sari, 2020).

Health Centers with a category with a high number of BPJS participation and good PKP scores, namely Kencong and Wuluhan Health Centers, IFE matrix results of 2.91228 and 2.62069, respectively, and EFE matrix values of 2.52381 and 2.50847. A total score above 2.5 is a characteristic of a strong internal organization. This shows that the strategy of the Health Center in utilizing strengths and minimizing weaknesses is above average, and the internal conditions of the two Health Centers tend to be strong. (Yulia et al., 2023). The EFE values for the two Health Centers are 2.57143 and 2.5161, respectively, which is almost the same as the Gladak Pakem and Nogosari Health Centers, but they still have to make maximum efforts to take advantage of external opportunities and avoid threats that can affect the effectiveness of the Health Center organization. (Sari, 2020).

The analysis based on the SPACE matrix includes four variables, namely financial strength (FS), industrial strength (IS), environmental stability (ES), and competitive advantage (CA) (Pradana & Pahlevi, 2022). The results of the analysis on the Health Center with a category with a low number of BPJS participation and a low PKP value, namely the Gladak Pakem and Nogosari Health Centers Based on Table 1 and Figure 1, the results of the SPACE matrix of the Gladak Pakem Health Center, it is known that the directional vector coordinates on the x-axis are 1.8, and on the y-axis are -0.6, while the Nogosari Health Center in Figure 2 shows the directional vector coordinates on the x-axis of 1 and the y-axis of -0.7. Thus, it can be concluded that the Gladak Pakem and Nogosari Health Centers are in the competitive quadrant.

Table 2. Mother's Space

SPACE *Matrix Variable*	Value

	Gladak Pakem	Nogosari
1. Financial Strength (FS)		
- Good Liquidity / Cash Flow	3	3
- Current Accounts Receivable Bill	5	4
- There is a residual silpa as the initial capital of BLUD	1	1
Sum	**9**	**8**
2. Industrial Power (IS)		
- Increased profit potential	5	5
- Increased growth potential	5	5
- BLUD financial stability	4	4
- Resource utilization (finance, HR, and technology)	6	4
- Ease of entry into the healthcare industry market	5	4
Sum		
	25	**22**
3. Competitive advantage (CA)		
- Market Share (how much market share is controlled by the Health Center)	- 4	- 3
- Good and fast health services to consumers	- 2	- 3
- There is an increase in service innovation	- 2	- 3
	- 3	- 3
- There is an increase in patient satisfaction and loyalty (patient visits increase)	- 5	- 5
- controllability in drug suppliers and BMHP	**- 16**	**- 17**
Sum		
4. Environmental stability (ES)		
- Technological changes	- 2	- 3
- Purchasing power decreases as inflation increases	- 2	- 3
- The diversity of patient demand is increasing	- 6	- 5
	- 4	- 4
- Price competition with Private FKTP		
- Obstacles in entering the health service market in the working area of the health center	- 2	- 2
- Competitive pressure among FKTPs in the work area of the Health Center	- 6	- 3
Sum	**-22**	**- 20**

Conclusion

Health Center Gladak Pakem

The average FS is 9 ÷ 3 = 3

The average IS is 25 ÷ 5 = 5

The average CA is -16 ÷ 5 = -3.2

The mean ES is -22 ÷ 6 = -3.6

X-axis: -3.2 + 5 = 1.8

Y axis: -3.6 + 3 = - 0.6

Health Center Nogosari

The average FS is 8 ÷ 3 = 2.6

The average IS is 22 ÷ 5 = 4.4

The average CA is -17 ÷ 5 = -3.4

The mean ES is -20 ÷ 6 = -3.3

X-axis: -3.4 + 4.4 = 1

Y-axis: -3.3 + 2.6 = -0.7

Description: X-axis = CA + IS
Y axis = ES + FS
The result of the SPACE Matrix is presented in the Cartesian image.
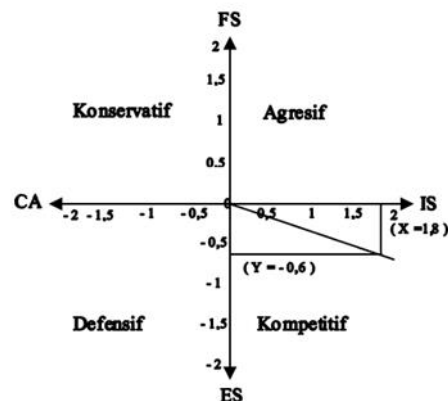

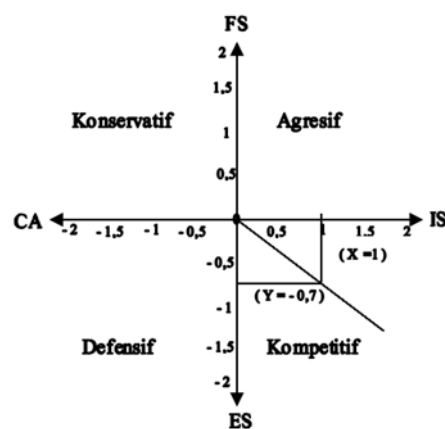Figure 1. Diagram of Cartecius matrix SPACE Gladak Pakem Health Center

Figure 2. Diagram of Cartecius matrix SPACE Nogosari Health Center

In this quadrant, Health Center Organizations have moderate financial strength and competitive advantage and operate in a stable environment and a medium industry with a good market share. An

organizational strategy with less internal strength is to implement a control system over the cost of organizing the Health Center. An organization's cost management must consider various factors including efficiency, quality, and competitive advantage. Effective cost management allows organizations to achieve their financial and operational goals, including maximum profits, competitive selling prices, and increased customer satisfaction. (Islachiyana et al., 2023).

Health Centers with a high number of BPJS participants and good PKP scores, namely Kencong and Wuluhan Health Centers. Based on Table 2 and Figure 3, the results from the SPACE matrix of the Kencong Health Center show that the direction vector coordinates on the x-axis are 4 and on the y-axis are 2.3, while the Wuluhan Health Center in Figure 4 shows the directional vector coordinates on the x-axis of 2.8 and the y-axis of 0.3. Thus, it can be concluded that the Kencong and Wuluhan Health Centers are in the Aggressive quadrant.

Table 3. Mother's Space

SPACE *Matrix Variable*	Value	
	Kencong	Wuluhan
1. Financial Strength (FS)		
- Good Liquidity / Cash Flow	6	5
- Current Accounts Receivable Bill	6	4
- There is a residual silpa as the initial capital of BLUD	1	2
Sum	**13**	**11**
2. Industrial Power (IS)		
- Increased profit potential	6	5
- Increased growth potential	6	5
- BLUD financial stability	6	5
- Resource utilization (finance, HR, and technology)	6	5
- Ease of entry into the healthcare industry market	6	5
Sum	**30**	**25**
3. Competitive advantage (CA)		
- Market Share (how much market share is controlled by the Health Center)	- 2	- 2
- Good and fast health services to consumers		- 2
- There is an increase in service innovation	- 2	- 2
- there is an increase in patient satisfaction and loyalty (patient visits increase)		- 3
- controllability in drug suppliers and BMHP	- 2	- 2
	- 2	
Sum		**- 11**
	- 2	
	- 10	
4. Environmental stability (ES)		
- Technological changes	- 2	- 2

- Purchasing power decreases as inflation increases		- 2	- 3
- The diversity of patient demand is increasing		- 2	- 4
- Tariff/price competition with Private FKTP		- 2	- 4
- Obstacles in entering the health service market in the working area of the health center		- 2	- 4
- Competitive pressure among FKTPs in the work area of the Health Center		- 2	- 3
Sum		**- 12**	**- 20**

Conclusion

Kencong Health Center

The average FS is 13 ÷ 3 = 4.3

The average IS is 30 ÷ 5 = 6

The average CA is -10 ÷ 5 = -2

The mean ES is -12 ÷ 6 = -2

x-axis: -2 + 6 = 4

Y-axis: -2 + 4.3 = 2.3

Wuluhan Health Center

The average FS is 11 ÷ 3 = 3.6

The average IS is 25 ÷ 5 = 5

The average CA is -11 ÷ 5 = -2.2

The mean ES is -20 ÷ 6 = -3.3

X-axis: - 2.2 + 5 = 2.8

Y-axis: -3.3 + 3.6 =0.3

Description: X-axis = CA + IS
Sumbu Y = ES + FS
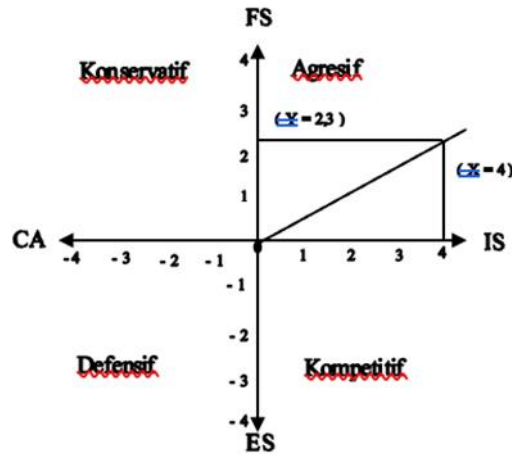The result of the SPACE Matrix is presented in the Cartesian image.

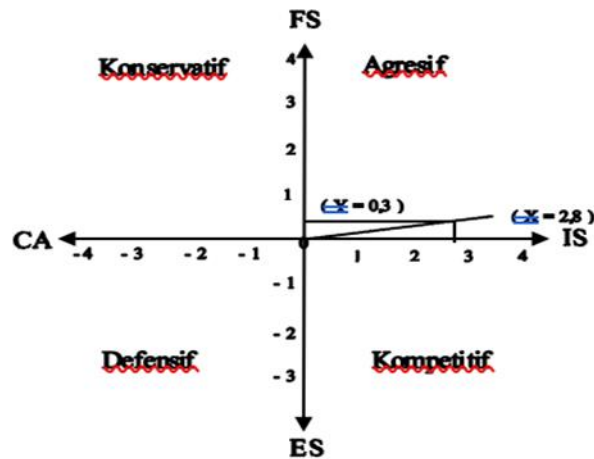Figure 3. Cartecius Matrix Diagram of SPACE Kencong Health Center

Figure 4. Diagram of Cartecius Matrix SPACE Wuluhan Health Center

The organization of the Health Center in this quadrant is in the best position to use its internal strength to take advantage of the opportunities, which means that the Health Center has strong financial strength and competitive advantages and operates in a stable environment and a strong industry so that it is easy to overcome internal weaknesses and avoid external threats with large market opportunities. The organizational strategy of the Health Center is to carry out Backward, Forward, Horizontal, Market Penetration and Market and Product Development. (Nurjanah et al., 2023).

The output of the Health Center strategy is an overview of the organizational effectiveness of the BLUD Health Center, which is measured based on the aspect of financial performance, which includes liquidity, efficiency, effectiveness, and level of independence, and from the aspect of service performance, namely the Community Satisfaction Index (IKM). are shown in Tables 3 and 4.

Table 4. The organizational effectiveness of the Health Center in the BPJS membership category is low and the PKP value is low.

Organizational Effectiveness	Value	
	Gladak Pakem	Nogosari

Organizational Effectiveness		
1. Financial Performance Aspects		
a. Liquidity	151,6	82,7
b. Efficiency		
c. Effectiveness	59,5 %	63,9 %
- Rewards on assets		
- Equity rewards		
d. Independence Level	3,09%	2,26 %
	3,19	2,31 %
	120,6 %	143,5 %
2. Service Performance Aspects		
- Community Satisfaction Index	85,03	81,7

Source of Financial and Quality Report of the 2023 Health Center

Table 5. The effectiveness of the Health Center organization in the BPJS membership category is high and the PKP score is good

Organizational Effectiveness	Information	
	Kencong	Wuluhan
1. Financial Performance Aspects		
a. Liquidity	118,8	76,3
b. Efficiency		67,6 %
c. Effectiveness	59,2 %	
- Rewards on assets		
- Equity rewards		3,09 %
d. Independence Level	13,3 %	8,1 %
	11,7 %	113,8 %
	108 %	
2. Service Performance Aspects		
- Community Satisfaction Index	90,5	91,6

Source of Financial and Quality Report of the 2023 Health Center

1. Liquidity is assessed from the current ratio, with the current asset formula divided by short-term liabilities. The purpose of the assessment is to provide an overview of the BLU's ability to complete short-term obligations. The liquidity figure is close to 1, and the asset management for the payment of BLUD's short-term obligations is getting better Gladak Pakem, Nogosari, Kencong, and Wuluhan Health Centers are at the Optimizing level, meaning that the BLUD organization at this level has reached the stage of perfection and is oriented towards innovation and continuous improvement.
2. Efficiency is assessed from operating income to operating expenses (POBO). The purpose of the assessment is to provide an overview of the BLU's cost management ability in producing its service outputs, which are reflected in operating income. The greater the efficiency, the better the cost management ability to produce its service output, which is reflected in operational compression, and vice versa. The Gladak Pakem, Nogosari, Kencong, and Wuluhan health centers are at the defined level, meaning that BLUD organizations at this level can document activities that are repatriated in a standard manner that is outlined in the form of standard procedures.
3. Effectiveness is assessed from the return on assets and the return on equity. The return on assets with the surplus or deficit formula is divided by the total assets times 100%, while the return on equity with the surplus or deficit formula is divided by the total equity times 100%. The purpose of

this assessment is to provide an overview of BLUD's ability to utilize its resources to generate profits (surplus). The higher the effectiveness rate, the better the BLUD can make good use of potential resources and vice versa. The Gladak Pakem, Nogosari, and Wuluhan Health Centers are at the predicatable level, meaning that the BLUD organization at this level can define, control, and predict the process to maintain the quality of services and outputs provided to the public, while the Kencong Health Center is at the Optimizing level.

4. The level of independence was assessed from total income divided by total expenditure times 100%. The purpose of this assessment is to provide an overview of the dependence of BLUD expenditure on pure rupiah (RM) from the APBM. The closer to the 100% figure, the lower the dependence of BLUD spending on RM, and vice versa. Four health centers are at the optimizing level (Kementerian Keuangan Republik Indonesia, 2020).

The results of various aspects of financial performance show that a change in the status of Puskesmas to the Regional Public Service Agency (BLUD) has a positive impact on the effectiveness of the organization. This can be seen from the improvement in the BLU Maturity measurement indicator, where Puskesmas with BLUD status reaches level 3, which is defined as a better level in terms of management and achievement of organizational goals. This increase is also in line with research conducted by Mawarni E. A and Wuryani E. (2020) state that financial flexibility in BLUD Health Centers can improve the quality of health services. This happens because of the guarantee of the availability of Consumable Medical Materials (BMHP) and medicines, as well as increased accountability in budget and resource management. With this flexibility, the BLUD Health Center is better able to answer the needs of the community more quickly and efficiently, as well as ensure that the quality of health services provided is guaranteed. (Mawarni & Wuryani, 2020).

Based on the service aspect, namely the Community Satisfaction Index (IKM) of the Gladak, Pakem, and Nogosari Health Centers is included in the Good Category, while the Kencong and Wuluhan Health Centers are included in the Very Good Category (Peraturan Menteri Pendayagunaan Aparatur Negara Dan Reformasi Birokrasi Republik Indonesia Nomor 14 Tahun 2017, 2017). This result was obtained based on the Community Satisfaction Index survey conducted by the Health Center in 2023. This shows that the change in the status of the Health Center to BLUD has an impact on improving the effectiveness of the organization. This is in line with research from Anggraini and Trisninawati (2022), who examined the performance of BLUD at the Nagaswidak Health Center using the balanced scorecard method in the customer perspective category, where the results of the community satisfaction survey obtained very good results in the last three years from 2019 to 2021 (Anggraini & Trisninawati, 2022).

The implications of this research on the strategic analysis of health centers with a Regional Public Service Agency (BLUD) status using the SPACE Matrix are multifaceted. This study offers critical insights for policymakers and health administrators, emphasizing the need for customized strategies for health centers with varying levels of internal and external strengths. By categorizing health centers based on their financial and operational performance, this study highlights the importance of adopting strategies aligned with each center's unique capabilities and challenges. For health centers classified within the competitive quadrant, the findings suggest a need for enhanced cost management and operational control to effectively optimize resources. Meanwhile, those in the aggressive quadrant were encouraged to leverage their strong positions to pursue expansion and improve service quality. Additionally, this research underscores the value of the SPACE Matrix in helping health centers balance financial sustainability with service quality, ensuring that autonomy granted by BLUD status translates into measurable improvements in healthcare delivery. In a broader context, this research promotes the adoption of strategic frameworks that allow BLUD health centers to better navigate financial independence and operational flexibility, fostering resilience in the public health system amidst evolving healthcare demands.

5. Conclusion

Based on the results of the study, it was concluded that the category of Health Centers with low participation and low PKP value was in the competitive quadrant, while Health Centers with high

participation and good PKP value were in the aggressive quadrant with almost the same organizational effectiveness, except for the Kencong Health Center from the aspect of financial performance with effectiveness indicators getting an optimizing value, meaning that the BLUD Organization at this level has reached the stage of perfection and orientation on innovation and continuous improvement.

The aspect of service performance, namely the community satisfaction index, obtained good results in the category of Health Centers with low participation and low PKP scores, and very good results in Health Centers with high participation and good PKP scores.

Based on the research that has been conducted by the researcher, the suggestions that can be given by the researcher to be followed up by reviewing after BLUD in the Health Center have been running for more than three years so that the trend of the development of organizational effectiveness can be seen from year to year.

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