

FINANCIAL GOVERNANCE OF BLUD COMMUNITY HEALTH CENTERS AS AN INSTRUMENT FOR PUBLIC VALUE CREATION IN REGIONAL HEALTH SERVICES

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ABSTRACT

The transformation of public sector governance has increasingly emphasized the creation of public value as a key indicator of organizational performance, particularly in the health sector where service quality and public trust are essential outcomes. In this context, the implementation of the Regional Public Service Agency financial management scheme has provided Community Health Centers with greater flexibility in managing financial resources while maintaining accountability and transparency. This study aims to examine the role of financial governance in Community Health Centers operating under the Regional Public Service Agency model as an instrument for creating public value in regional health services. The research employed a quantitative explanatory design conducted at Singosari Community Health Center and Sumbermanjing Kulon Community Health Center in Malang Regency, both of which have implemented the Regional Public Service Agency financial management system. Data were collected through questionnaires distributed to health personnel, administrative staff, managers, and financial officers involved in service delivery and financial management. The data were analyzed using descriptive statistics and simple linear regression. The findings indicate that financial governance has a positive and significant effect on public value creation. Financial management characterized by flexibility, accountability, transparency, and institutional capacity contributes to the improvement of service quality, accessibility of health services, public trust, and institutional legitimacy. The study demonstrates that financial governance functions not merely as an administrative mechanism for ensuring regulatory compliance but also as a strategic instrument for transforming public resources into tangible social benefits. These findings contribute to the development of public value governance theory by highlighting the relationship between financial governance and public value creation in primary healthcare institutions. From a practical perspective, the study provides empirical evidence that strengthening financial governance can support sustainable improvements in regional health service delivery and reinforce the public value orientation of health sector reforms.

Keywords: accountability, financial governance, primary healthcare, public value, Regional Public Service Agency

1. INTRODUCTION

The transformation of public sector governance over the past two decades has reflected a shift in governmental administration from a focus on procedural compliance toward the creation of public value. Within this perspective, the success of public organizations is no longer measured solely by the efficiency of budget utilization but also by their ability to generate benefits perceived by society through high-quality, equitable, responsive, and sustainable public services. The health sector is one of the most strategic areas facing these demands because it is directly related to the fulfillment of citizens' fundamental rights. As primary healthcare providers, Community Health Centers (Puskesmas) play a crucial role in ensuring equitable access to health services. However, bureaucratic constraints, rigid financial management systems, and limited flexibility in decision-making have often hindered efforts to improve the quality of regional health services. In response to these challenges, the government introduced the Regional Public Service Agency (BLUD) scheme, which grants Community Health Centers greater flexibility in financial management while maintaining principles of accountability and good governance.

The implementation of the BLUD model in Community Health Centers represents an institutional innovation that integrates managerial values commonly associated with the business sector into public organizations to enhance service effectiveness. Flexibility in revenue utilization, procurement processes, and resource management enables Community Health Centers to respond more adaptively to community needs. Sulistyowati and Sunaningsih (2023) found that BLUD status provides broader opportunities for Community Health Centers to manage financial resources, thereby supporting improvements in healthcare service quality. Similar findings were reported by Anggoro and Sujai (2024), who demonstrated that BLUD financial management strategies contribute to service quality enhancement while strengthening financial transparency and accountability. Furthermore, Chandra, Purwadhi, and Syarifuddin (2025) emphasized that BLUD financial flexibility serves as an important instrument for promoting operational efficiency and service responsiveness in regional healthcare systems.

Contemporary public administration literature suggests that the governance of public organizations cannot be separated from the concept of public value. Public value refers to the collective benefits generated through interactions among government institutions, citizens, and various stakeholders. In the context of healthcare services, public value creation extends beyond service quality improvement to include institutional legitimacy, public trust, equitable access, and service sustainability. Cappellaro, Compagni, and Dacin (2024) demonstrated that effective governance mechanisms are key determinants of long-term value creation within hybrid healthcare organizations. Likewise, Roth, Vakkuri, and Johanson (2024) argued that value creation in healthcare ecosystems depends on the capacity of institutions to establish governance arrangements capable of integrating diverse stakeholder interests through collaborative processes. A systematic review conducted by Thabit, Sancino, and Mora (2025)

further highlighted that public value-oriented governance constitutes a strategic approach to generating sustainable social benefits for society.

Despite these developments, research on BLUD Community Health Centers has largely focused on administrative aspects, financial management flexibility, financial reporting quality, and regulatory implementation effectiveness. Ricardo, Trisna, and Astika (2023) examined factors influencing the quality of financial reports in BLUD Community Health Centers and found that human resource capacity and accounting systems significantly affect financial reporting quality. Bahri, Azlina, and Nasir (2024) identified transparency, accountability, human resource quality, and internal control systems as critical determinants of successful BLUD financial management. Similarly, Rosalia, Sinaga, and Ardiansyah (2026) emphasized the importance of enhancing managerial competence in producing financial reports that comply with public accountability principles. However, these studies have not explicitly connected BLUD financial governance with the broader process of public value creation in regional health services.

A further research gap can be observed in the tendency of previous studies to view BLUD financial governance primarily as an administrative and managerial instrument. Within the paradigm of modern public governance, however, financial management should be regarded as a strategic mechanism for generating broader social benefits. Suratinoyo and Abdussamad (2026) demonstrated that BLUD governance reforms incorporating a public value approach strengthen institutional legitimacy, public participation, and service satisfaction. Nevertheless, their study focused on regional hospitals and did not examine the distinctive characteristics of Community Health Centers as primary healthcare providers whose functions are predominantly preventive and promotive in nature. Consequently, substantial research opportunities remain to explain how the financial governance of BLUD Community Health Centers contributes to public value creation within the context of regional health services.

From a public governance perspective, sound financial management requires not only compliance with regulations but also adherence to professional ethics, institutional accountability, and principles of good governance. Perdana and Umamy (2025) argue that public sector accounting practices should embody professional ethical values through transparency, integrity, and social responsibility in financial reporting. Furthermore, Harsanti, Novitasari, and Umamy (2026) emphasize that the construction of authority within public institutions should be directed toward strengthening accountability and governmental legitimacy. Governance capacity building also requires adequate regulatory understanding, as demonstrated by Umamy, Harianto, and Izzah (2025) in the context of empowering village officials through training on official documents and regulatory frameworks. At the implementation level, the application of General Principles of Good Governance (AUPB) has been shown to improve the quality of administrative decision-making by enhancing accountability and public-interest orientation (Novitasari & Harsanti, 2026). In addition, strengthening the understanding of constitutional and administrative law through contemporary public issues contributes to the development of governance cultures that are more responsive

to societal needs (Novitasari & Harsanti, 2025). Therefore, the financial governance of BLUD Community Health Centers should be understood as part of a broader public governance ecosystem oriented toward public value creation.

Based on the foregoing discussion, the research problem addressed in this study concerns the limited understanding of the relationship between the financial governance of BLUD Community Health Centers and the process of public value creation in regional health services. This study aims to analyze how the financial governance of BLUD Community Health Centers functions as an instrument for public value creation through the dimensions of financial management flexibility, accountability, transparency, and service orientation. Theoretically, this study is expected to enrich the development of public value governance scholarship within the context of regional healthcare financial management. Practically, the findings may serve as a foundation for formulating policies aimed at strengthening BLUD governance in ways that are more adaptive to community needs.

The research seeks to answer the following questions: (1) What are the characteristics of the financial governance of BLUD Community Health Centers in the provision of regional health services? (2) How does such financial governance contribute to public value creation? and (3) What factors support or hinder the process of public value creation through the financial governance of BLUD Community Health Centers?

The originality of this article lies in its effort to integrate the perspective of BLUD financial governance with public value theory within the context of primary healthcare services. Unlike previous studies that have examined administrative aspects, financial accountability, or service quality separately, this article positions the financial governance of BLUD Community Health Centers as a strategic instrument for public value creation that bridges governance dimensions, institutional innovation, and societal needs. This approach is highly relevant to the conference theme, “Governing Value and Innovation: Bridging Business, Technology, and Society,” as it highlights how innovations in public sector governance can generate sustainable social value through accountable and service-oriented financial management.

2. LITERATURE REVIEW

The financial governance of BLUD Community Health Centers represents the implementation of the New Public Governance approach, which positions flexibility in resource management as a means of improving the quality of public services. Unlike conventional bureaucratic systems, BLUD status enables Community Health Centers to manage revenues, expenditures, and procurement processes more adaptively, allowing them to respond more effectively and promptly to community needs. Sulistyowati and Sunaningsih (2023) found that such flexibility enhances the effectiveness of resource management and supports improvements in healthcare service delivery. However, the success of BLUD financial management is determined not only by flexibility but also by transparency, the quality of human resources, and the existence of effective internal control systems (Bahri et al., 2024).

The concept of public value places societal benefits at the center of public sector performance evaluation. In the context of regional healthcare services, public value is reflected in improved access to healthcare, enhanced service quality, increased public trust, and strengthened institutional legitimacy. John M. Bryson et al. (2017) explain that public value is created through interactions among government institutions, citizens, and stakeholders within a collaborative governance system. Research by Giovanni Cappellaro et al. (2024) demonstrates that effective governance in healthcare organizations can generate sustainable social benefits, indicating that organizational success should not be measured solely in terms of financial efficiency.

Accountability and transparency constitute essential foundations for public value creation. The financial management of BLUD Community Health Centers is expected not only to comply with regulatory requirements but also to demonstrate accountability in the use of public resources. Ricardo et al. (2023) found that human resource competence and the implementation of sound accounting systems significantly influence the quality of BLUD financial reporting. Furthermore, Perdana and Umamy (2025) argue that public sector financial reports reflect organizational integrity, transparency, and social responsibility. Consequently, sound financial governance contributes to strengthening the moral legitimacy of healthcare service institutions.

Previous studies have generally focused on the effectiveness of BLUD implementation, the quality of financial reporting, and organizational performance. The strength of these studies lies in their identification of technical factors influencing successful financial management, including internal control mechanisms, managerial competence, and budgetary flexibility. However, most existing research has not explicitly linked financial governance to public value creation as a strategic outcome of public organizations. Therefore, this study positions the financial governance of BLUD Community Health Centers as a strategic instrument influencing public value creation through the dimensions of financial management flexibility, accountability, transparency, and institutional capacity in the delivery of regional healthcare services.

3. METHODS

This study employed a quantitative approach with an explanatory research design to analyze the influence of the financial governance of Regional Public Service Agency (BLUD) Community Health Centers on public value creation in regional health services. A quantitative approach was selected because it enables the objective measurement of relationships among variables through numerical data collected from respondents. The independent variable in this study was BLUD financial governance, encompassing the dimensions of transparency, accountability, financial management flexibility, and compliance with BLUD financial management regulations. The dependent variable was public value creation, reflected in service quality, ease of access to healthcare services, public trust, and satisfaction with the healthcare services provided by Community Health Centers.

The study was conducted at Singosari Community Health Center and Sumbermanjing Kulon Community Health Center in Malang Regency, both of which have implemented the Regional Public Service Agency Financial Management Pattern (PPK-BLUD). The research sites were selected purposively on the grounds that both Community Health Centers had substantial experience in implementing BLUD financial governance, making them appropriate settings for examining its relationship with public value creation. The study population consisted of all employees involved in financial management and healthcare service delivery at the two Community Health Centers. The research sample was determined using proportionate random sampling to ensure that each employee group had a proportional opportunity to participate as respondents. The sample size was calculated using the Slovin formula with a 5 percent margin of error, resulting in a representative number of respondents.

Data were collected through a questionnaire utilizing a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The research instrument was developed based on public sector governance indicators and public value concepts that have been widely applied in public administration research. In addition to primary data, the study also utilized secondary data, including BLUD financial reports, Community Health Center performance reports, and supporting documents related to financial governance and healthcare service implementation.

Prior to data collection, the research instruments were tested for validity and reliability to ensure data quality. Validity testing was conducted using the Pearson Product-Moment Correlation, while reliability testing employed Cronbach's Alpha coefficient with a minimum acceptable value of 0.70, as recommended by Taber (2018). Instruments that met the validity and reliability criteria were subsequently used for data collection.

Data analysis was conducted using both descriptive and inferential statistics. Descriptive statistical analysis was employed to describe the condition of BLUD financial governance and the level of public value creation within the two Community Health Centers. Subsequently, the effect of BLUD financial governance on public value creation was analyzed using simple linear regression. Prior to hypothesis testing, normality tests were performed to ensure that the assumptions underlying regression analysis were satisfied. All statistical tests were conducted at a significance level of 5 percent. The results of the analysis were used to explain the extent to which BLUD financial governance contributes to public value creation in regional healthcare services.

4. RESULTS AND DISCUSSION

Result

This study involved 72 respondents consisting of Community Health Center directors, BLUD financial management officers, administrative personnel, and healthcare professionals involved in healthcare service delivery and financial management at Singosari Community Health Center and Sumbermanjing Kulon Community Health Center in Malang Regency. The participation of these stakeholder groups was intended to provide a comprehensive

understanding of the implementation of BLUD financial governance and its impact on public value creation in healthcare services.

Prior to data analysis, the research instruments were subjected to validity and reliability testing. The results indicated that all questionnaire items had correlation coefficients exceeding the critical value at the 5 percent significance level; therefore, all items were considered valid. Reliability testing produced Cronbach's Alpha values of 0.847 for the BLUD financial governance variable and 0.822 for the public value creation variable. These values indicate a high level of internal consistency, confirming that the instruments were suitable for data collection.

a. Descriptive Analysis of BLUD Financial Governance

The BLUD financial governance variable was measured using four principal indicators: financial management flexibility, transparency, accountability, and institutional capacity. The results of the descriptive analysis revealed that respondents generally provided positive assessments of the implementation of financial governance at both Community Health Centers included in the study.

Table 1. Descriptive Statistics of BLUD Financial Governance

Indicator	Mean	Standard Deviation
Financial Management Flexibility	4.23	0.51
Transparency	4.08	0.49
Accountability	4.18	0.46
Institutional Capacity	3.99	0.54
Overall Mean	4.12	0.48

The data presented in Table 1 indicate that financial management flexibility achieved the highest mean score among all indicators. This finding suggests that respondents perceived the BLUD financial management system as providing sufficient flexibility for the organization to adjust resource utilization according to evolving healthcare service needs. Such flexibility was reflected in the ease of adjusting operational expenditures, accelerating service provision requirements, and allocating resources according to service priorities.

The accountability indicator also received a high rating, indicating that financial accountability mechanisms had been implemented in accordance with applicable regulations. Respondents reported that financial reporting, documentation of budget utilization, and financial evaluation processes were conducted regularly and could be effectively monitored. Meanwhile, the transparency indicator demonstrated that information concerning resource utilization and organizational activities was relatively accessible to relevant stakeholders within the organization.

The lowest mean score was recorded for the institutional capacity indicator. Although the score remained within the high category, the result suggests that strengthening human resource competencies, improving the utilization of information technology, and enhancing managerial capacity remain important areas for further development in BLUD management.

b. Descriptive Analysis of Public Value Creation

The public value creation variable was measured using four indicators: service quality, healthcare accessibility, public trust, and institutional legitimacy. The descriptive analysis revealed positive evaluations across all indicators.

Table 2. Descriptive Statistics of Public Value Creation

Indicator	Mean	Standard Deviation
Service Quality	4.12	0.52
Healthcare Accessibility	4.07	0.50
Public Trust	3.98	0.55
Institutional Legitimacy	4.03	0.47
Overall Mean	4.05	0.51

Table 2 shows that service quality obtained the highest mean score. This finding indicates that respondents perceived the healthcare services provided as meeting community needs in terms of service accuracy, service availability, and responsiveness of healthcare personnel. Healthcare accessibility also received a favorable assessment, suggesting that community members generally experienced few difficulties in obtaining the healthcare services they required.

Meanwhile, public trust received a comparatively lower mean score than the other indicators. This finding suggests that although healthcare services have been implemented effectively, greater efforts are still needed to strengthen public communication, improve information transparency, and encourage community participation in order to enhance public trust in healthcare institutions.

c. Results of the Normality Test

Prior to regression analysis, the data were tested using the Kolmogorov–Smirnov test to ensure compliance with the assumption of normal distribution.

Table 3. Results of the Normality Test

Variable	Significance
BLUD Financial Governance	0.173
Public Value Creation	0.200

The significance values for both variables exceeded 0.05, indicating that the data were normally distributed and suitable for simple linear regression analysis.

d. Results of the Simple Linear Regression Analysis

Regression analysis was conducted to examine the effect of BLUD financial governance on public value creation in regional healthcare services.

Table 4. Results of the Simple Linear Regression Analysis

Variable	B Coefficient	t-value	Sig.
Constant	1.327	3.842	0.000
BLUD Financial Governance	0.661	8.475	0.000

The resulting regression equation is:

$$Y = 1,327 + 0,661X$$

The equation indicates that every one-unit increase in BLUD financial governance is associated with a 0.661-unit increase in public value creation. The positive regression coefficient demonstrates a positive relationship between the two variables. Therefore, improvements in the quality of financial governance tend to be accompanied by increases in the level of public value generated through healthcare services.

Table 5. Coefficient of Determination

Statistic	Value
R	0.711
R Square	0.505
Adjusted R Square	0.498

The correlation coefficient (R) of 0.711 indicates a strong relationship between BLUD financial governance and public value creation. Furthermore, the coefficient of determination (R Square) of 0.505 suggests that 50.5 percent of the variation in public value creation can be explained by BLUD financial governance. The remaining 49.5 percent is attributable to other factors not examined in this study, such as organizational leadership, organizational culture, human resource competence, information technology support, and the characteristics of service users.

e. Results of the Model Significance Test

Table 6. Results of the F-Test

Statistic	Value
F-value	71.821
Sig.	0.000

The significance value of 0.000 indicates that the regression model is statistically appropriate for explaining the relationship between BLUD financial governance and public value creation. These findings demonstrate that financial governance constitutes one of the key factors influencing the creation of public value in regional healthcare services.

Overall, the results indicate that the implementation of BLUD financial governance at Singosari Community Health Center and Sumbermanjing Kulon Community Health Center can be categorized as effective. Financial management flexibility, accountability, transparency, and institutional capacity contribute positively to improvements in service quality, healthcare accessibility, public trust, and institutional legitimacy. These findings reveal a strong relationship between the quality of financial governance and the ability of healthcare organizations to generate meaningful benefits for the communities they serve.

Discussion

The findings of this study demonstrate that BLUD financial governance has a positive and significant effect on public value creation in regional healthcare services. This finding indicates

that the quality of financial governance not only determines administrative orderliness and regulatory compliance but also influences the capacity of healthcare organizations to generate benefits perceived by the community. In the context of BLUD Community Health Centers, transparent, accountable, and flexible financial management enables organizations to allocate resources more effectively according to service needs. This condition reflects a shift in public sector management from a procedural orientation toward an outcome-oriented approach that places public benefit as the primary objective of service delivery.

The substantial contribution of financial governance to public value creation highlights the strategic role of financial management in supporting the effectiveness of healthcare services. Traditionally, financial management has often been viewed as an administrative activity focused on budgeting, transaction recording, and financial reporting. However, the results of this study reveal that its implications extend far beyond administrative functions, as it directly affects an organization's ability to deliver high-quality services. Effective financial management ensures the availability of adequate resources to support health programs, maintain healthcare facilities, procure operational necessities, and enhance human resource capacity. Consequently, financial governance can be viewed as an instrument that bridges public resources and the benefits ultimately received by society.

The positive influence of financial governance on public value creation reinforces the concept of public value proposed by Moore (1995), who argued that the success of public organizations is determined by their ability to generate value that is recognized and appreciated by citizens. From this perspective, organizational success is measured not solely by the efficiency of budget utilization but also by the capacity to create sustainable social benefits. Wylie (2024) explains that public value in the healthcare sector encompasses both direct benefits experienced by patients and broader societal benefits derived from improved access, enhanced quality of life, and increased trust in healthcare institutions. The findings of this study indicate that BLUD financial governance contributes to this process by providing organizations with the flexibility to align resource allocation with evolving service demands.

Financial management flexibility emerged as one of the most prominent dimensions supporting public value creation. The flexibility provided through the BLUD financial management framework enables organizations to make operational decisions more rapidly than under conventional bureaucratic mechanisms. This capability is particularly important because healthcare service needs are often dynamic and require immediate responses. When organizations possess greater discretion in managing revenues and expenditures, service requirements can be addressed more effectively, thereby maintaining the quality of healthcare services received by the public. This finding is consistent with the study by Sulistyowati (2023), which demonstrated that BLUD status enhances the capacity of Community Health Centers to optimize resource utilization in support of healthcare service delivery.

Such flexibility not only contributes to organizational efficiency but also strengthens service capacity. The ability to allocate resources according to actual needs enables health programs to be implemented more effectively and in a more targeted manner. From a public

administration perspective, this finding suggests that financial governance functions as an instrument of organizational adaptation to changing service environments. The greater an organization's capacity to adapt to community needs, the greater its potential to generate relevant and sustainable public value.

The findings also reveal that accountability occupies a central position in the relationship between financial governance and public value creation. Financial management flexibility alone cannot produce optimal outcomes without adequate accountability mechanisms. Accountability ensures that public resources are utilized in accordance with organizational objectives and can be justified to the public. Within BLUD Community Health Centers, accountability is reflected through financial reporting, performance evaluation, and monitoring of budget utilization. These practices are essential because public trust in healthcare institutions is built not only on the quality of services provided but also on confidence that public resources are managed responsibly.

The significance of accountability identified in this study supports the argument advanced by Bovens (2018), who emphasized that accountability serves as a primary mechanism for maintaining the legitimacy of public organizations. Organizations that demonstrate strong accountability tend to enjoy higher levels of public trust. In the healthcare sector, legitimacy is particularly important because service effectiveness is strongly influenced by the trust relationship between communities and healthcare providers. Therefore, strengthening accountability systems contributes not only to improved internal governance but also to enhanced public value creation.

In addition to accountability, transparency was also found to be an important factor supporting public value creation. Transparency allows stakeholders to access information regarding resource utilization, program implementation, and organizational performance. Such openness contributes to increased public trust by reducing uncertainty regarding the management of public institutions. Perdana and Umamy (2025) argue that transparency in public sector financial reporting represents professional ethics manifested through organizational integrity and responsibility. Consequently, transparency serves not only an administrative function but also a moral function that shapes public perceptions of institutional credibility.

The results further indicate that public value creation is reflected not only in improved service quality but also in strengthened institutional legitimacy. Legitimacy emerges when the public perceives that an organization exercises its functions and authority appropriately and effectively addresses public needs. In this context, financial governance serves as the foundation that enables organizations to provide consistent and sustainable services. Harsanti et al. (2026) explain that the legitimacy of public institutions is closely linked to their ability to manage authority and resources in an accountable manner. Therefore, strengthening financial governance indirectly contributes to enhancing the legitimacy of healthcare service institutions.

The findings also reveal that variations in public value cannot be explained entirely by financial governance alone. This suggests that public value creation is a multidimensional phenomenon influenced by a range of factors beyond financial management. These factors may include leadership quality, organizational culture, human resource competence, service innovation, information technology utilization, and the level of community participation. Nevertheless, the fact that financial governance accounts for more than half of the variation in public value indicates that financial management remains one of the dominant determinants of successful regional healthcare service delivery.

From the perspective of the conference theme, “Governing Value and Innovation: Bridging Business, Technology, and Society,” the findings demonstrate that BLUD financial governance represents a form of institutional innovation that incorporates modern managerial principles into public service organizations. Financial management flexibility, which has traditionally been associated with business practices, is applied within the healthcare sector to enhance service effectiveness and responsiveness to community needs. This integration illustrates that governance innovation does not necessarily require sophisticated technological solutions; it can also be achieved through reforms in resource management mechanisms that generate greater public benefits. Therefore, BLUD financial governance functions not merely as an administrative instrument but as a strategic mechanism linking governance, organizational innovation, and societal needs within the broader framework of public value creation..

5. CONCLUSION AND LIMITATION

This study demonstrates that the financial governance of BLUD Community Health Centers serves as a strategic instrument for public value creation in regional healthcare services. Financial management flexibility, supported by the principles of accountability, transparency, and institutional capacity, enables healthcare organizations to manage resources more responsively in addressing community needs. This condition contributes to improvements in service quality, greater accessibility to healthcare services, strengthened public trust, and enhanced institutional legitimacy. The findings confirm that financial management within the BLUD framework functions not merely as an administrative mechanism to ensure compliance with regional financial management regulations but also as a means of generating broader public benefits. Therefore, sound financial governance can be positioned as an integral component of healthcare service reform efforts aimed at creating public value and strengthening the quality of public sector governance.

This study has several limitations that should be considered when interpreting the findings. First, the scope of the study was limited to two Community Health Centers that had implemented the BLUD financial management model; therefore, governance and service characteristics in other settings may differ. Second, the study focused exclusively on the relationship between financial governance and public value creation without incorporating other factors that may also influence public value outcomes, such as organizational leadership, organizational culture, service innovation, information technology utilization, and community participation. Furthermore, the use of a quantitative approach limited the study’s ability to

explore in depth the experiences and perceptions of stakeholders regarding the implementation of BLUD financial governance.

Accordingly, future research is recommended to expand the scope of investigation to a broader range of Community Health Centers, incorporate a more diverse set of organizational and social variables, and employ mixed-methods approaches to achieve a more comprehensive understanding of the mechanisms through which public value is created in the management of regional healthcare services.

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