

PERFORMANCE ANALYSIS OF GENERAL SERVICE AGENCY OF PURI HUSADA REGIONAL GENERAL TEMBILAHAN HOSPITAL USING BALANCED SCORECARD

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ABSTRACT

Background: Puri Husada Tembilahan Hospital has received Financial Management Pattern (BLUD) status since 2012. As a consequence, the hospital must show good performance. Balance-scorecard is a method for measuring performance. This study aimed to determine the performance of health workers at Puri Husada Tembilahan Hospital using the balanced scorecard.

Subjects and Method: This was a case study carried out at Puri Husada Hospital Tembilahan, Riau. A sample of 70 patients and 35 employees were selected for this study. The dependent variable was performance consisting of four perspectives: financial, inpatient care, outpatient care, business, and organizational capacity. Performance was measured by the balanced scorecard method.

Results: From the financial, inpatient care, outpatient care, business, and organizational perspectives, the performance was good, unsatisfactory, satisfactory, unsatisfactory, and good, respectively. The overall performance of health workers was fair with a total score of 0.20.

Conclusion: The performance of health workers at Puri Husada Tembilahan is fair.

Keywords: performance, balanced scorecard, hospital, patients, health workers

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BACKGROUND

The government of Law No. 44 (2009) expects that in 2011 all government houses under the Ministry of Health of the Republic of Indonesia or regional hospitals have become organizations of the Public Service Agency (BLU) or Regional Public Service Agency (BLUD). This design is accompanied by the state financial management agency which has launched a new framework to pay attention to three aspects of state financial management,

consisting of the orientation of professional service quality, transparency, and accountability. According to Government Regulation No.23 of 2005, BLU has been conceived as a reform package to update government work units to be programs that prior performance and result-oriented (Partakusuma, 2014).

The benefit of enacting the regulation is the direction of using government funds becomes clearer, more efficient, and more effective because the

budgets realized must be result oriented (Slamet and Supeno, 2022). However, to achieve this optimal performance, it is necessary to set a performance goal in the application process requires careful planning consisting of short-term, medium-term, and long-term planning with good management (Roza, 2017).

One management method that is quite popularly used to map strategies is the Balanced scorecard. The balanced scorecard is a method that can make strategies into action plans to realize goals and objectives. With Balance Scorecard the organization can define a normative strategy that will be used to compare with actual performance results (Eve, 2016). Balanced Scorecard consists of 2 words, namely Balanced and Scorecard. Balanced means showing that the performance of personnel or employees that measured in a balanced manner and viewed from 2 aspects, namely financial and non-financial, short-term and long-term, and in terms of internal and external (Kasun and Hidayah, 2021).

The successful use of the Balanced Scorecard in planning strategies has been proven by various institutions both private and government such as Caltex, City Bank, Motorola, and several Departments in the United States Government such as The Department of Housing and Urban Development (HUD), US Postal Service (USPS), U.S Coast Guard (Roza, 2017). This is also in line with study of Kasun and Hidayah (2021) research which analyzes the application of Hospital Performance with a Balanced Scorecard (BSC) Analysis, namely performance analysis with a Balanced

Scorecard can provide clear direction in determining destructive policies, resources, directions, and goals.

Following the Decree of the Regent of Indragiri Hilir number 387/VIII/HK-2012, Puri Husada Tembilihan Hospital has become a Regional Public Service Agency (BLUD). The implementation of the Puri Husada Tembilihan Hospital strategy should have shown progress in 2021. Based on this background, the author conducted this study to determine the performance of the regional public service agency Puri Husada Tembilihan Regional General Hospital with the Balanced Scorecard method.

SUBJECTS AND METHOD

1. Study Design

The study design used in this study is a case study.

2. Population and Sample

The population target of this study was patients and employees at Puri Husada Tembilihan Regional Hospital. The study was conducted in the Inpatient Room and Outpatient Room of Puri Husada Tembilihan Hospital using primary data from the number of patient visits in the last 1 year (n= 44,506) and employees (n=700) as well as secondary data taken from 2019 to 2021 Literature study.

Sample selection using the Accidental Sampling method, which is the determination of samples accidentally. Where the researcher took a sample that he happened to encounter at the time (browsing). The sample in this study was 105 people consisting of 70 patients and 35 employees.

3. Study Variable

The Independent variable of this study is divided into 4 perspectives, namely the financial perspective, the customer perspective, the internal business process perspective, and the learning and growth perspective.

4. Definition Operational of Variables

The variables in this study are performances that are seen from 4 perspectives (Anshori, 2018) :

Financial perspective performance is a strategy to improve financial performance by increasing revenue while reducing costs. Efforts to increase revenues and reduce costs are intended to increase financial independence that can be used to improve services

The customer perspective is needed to know how the customer and the public assess the product or service as well as the company as a whole so that information about the customer can be used to determine the next strategy. From a customer perspective, public sector organizations such as hospitals focus on meeting people's satisfaction through the provision of quality public goods and services at affordable prices.

Business internal perspective performance is the effort in assessing performance from an internal business perspective is to measure all the processes necessary to support the success of the hospital. Based on the Regulation of the Minister of Health (Permenkes) RI Number 1171 of 2011, the most widely used indicators for assessing hospitals are BOR, LOS, TOI, BTO, NDR, and GDR.

Learning and Growth Perspective Performance is perspective related to the development of human re-

sources so that each one becomes a competent worker who will eventually produce an excellent performance for the organization.

5. Study Instruments

The instrument in this study is the Balanced Scorecard Method which is used to assess the performance of Puri Husada Tembilahan Hospital.

6. Data Analysis

The collected Data is then classified and interpreted so that it can explain the performance achievements of Puri Husada Tembilahan Hospital.

RESULTS

From Table 1, it can be seen the performance of Puri Husada Tembilahan Hospital based on a general financial perspective is good, as can be seen from the economic ratio, efficiency ratio, and effectiveness ratio that are following the specified target value. Meanwhile, performance from a customer perspective, Puri Husada Tembilahan Hospital received a good assessment on the level of outpatient satisfaction but the level of inpatient satisfaction was still low. From the internal business perspective, the performance of Puri Husada Tembilahan Hospital, in general, is still not good, while the performance of Puri Husada Tembilahan Hospital based on the perspective of learning and growth in general has been very good.

Based on the data obtained through research that has been carried out on the performance measurement of Puri Husada Tembilahan Hospital using the Balanced Scorecard analysis, to draw comprehensive conclusions, it is necessary to continue with the overall measurement.

Table 1. Performance Evaluation Distribution of Puri Husada Tembilihan Hospital

Variable	Category	2019	2020	2021
Financial perspective performance	Economic Ratio (%)	91.1	82.0	91.2
	Efficiency Ratio (%)	14.4	101.4	14.3
	Effectiveness Ratio (%)	83.1	89.6	159.1
Customer Perspective Performance	Inpatient Satisfaction Index	2.10	1.88	1.77
	Outpatient Satisfaction Index	2.52	2.11	1.99
Business Internal Perspective Performance	Average Outpatient Visit	76,223	41,466	44,506
	Inpatient Visits:			
	BOR targets (%)	79	60	60
	BOR performance (%)	77	49	45
	LOS targets (days)	7	6	6
	LOS performance	4	4	4
	TOI targets (days)	2	2	2
	TOI performance (days)	1	4	5
	BTO targets (times)	45	45	45
	BTO performance (times)	63	43	39
	GDR targets	24	45	45
	BTO performance (times)	58	68	58
	NDR targets	35	25	25
	NDR performance	29	37	36
	Learning and Growth Perspective Performance	Employee Satisfaction Index	6,24	5,21
Employee Retention (%)		0.0	0.6	0.0
Employee Productivity (Rp)		76,148,102	90,792,805	150,646,543

BOR (Bed Occupancy Ratio); LOS (Length of Stay); TOI (Turn Over Internal); BTO (Bed Turn Over); NDR (Net death Rate); GDR (Gross Death Rate)

From the score data in table 2, it can be seen that the results of the score weight of Puri Husada Tembilihan Hospital are 3 of the 15 weights of the performance score. Thus, the average

score is $3/15 = 0.20$. After obtaining the average score, the next score was carried out to make a picture of the performance scale of Puri Husada Tembilihan Hospital.

Table 2. Scores for the Balanced Scorecard of the Puri Husada Tembilihan Hospital in 2019 - 2022

Variable	Indicator	Criteria	Score
Financial perspective performance	Economic Ratios	Good	1
	Efficiency Ratio	Good	1
	Effectiveness Ratio	Good	1
Customer Perspective Performance	Inpatient Satisfaction	Less	-1
	Outpatient Satisfaction	Good	1
Business Internal Perspective Performance	Number of Outpatient Visits	Good	1
	Number of Inpatient Visits		
	BOR	Less	-1
	LOS	Less	-1
	TOI	Less	-1
	BTO	Good	1
	GDR	Less	-1
	NDR	Less	-1

Variable	Indicator	Criteria	Score
Learning and Growth Perspective Performance	Employee Satisfaction Index	Good	1
	Employee Retention	Good	1
	Employee Productivity	Good	1
Total			3
Average Score			0.20

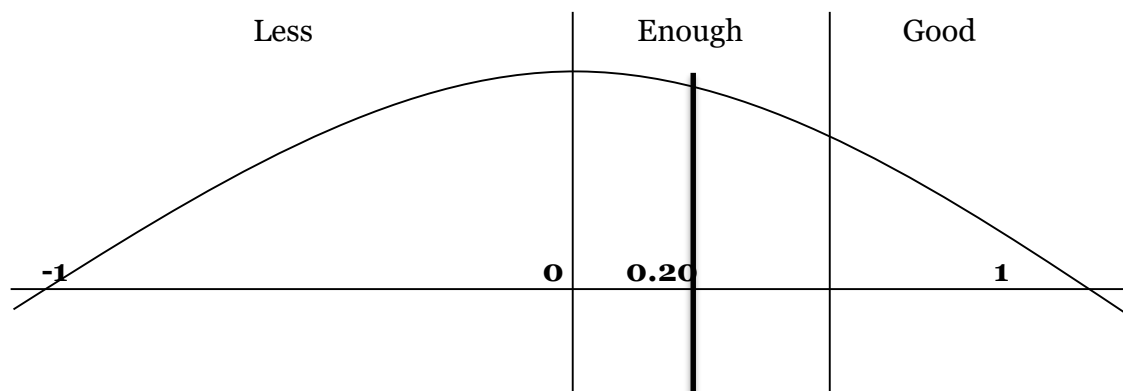


Figure 1. Performance Rating Scale of the Puri Husada Tembilahan Hospital Balanced Scorecard in 2019 – 2022

The picture above can explain the position of each of the "less", "enough", and "good" predicates. Next is to determine the boundaries of the predicate area. The scale is as follows:

- $-1 \leq x < 0$ = Less
- $0 \leq x \leq 0.5$ = Enough
- $0.5 < x \leq 1$ = Good

Thus, the results of measuring the overall performance of Puri Husada Tembilahan Hospital are in the Sufficient category with a total score of 0.20. This means that the performance of Puri Husada Tembilahan Regional Hospital is not good when measured by the balanced scorecard method approach.

DISCUSSION

The results of the study showed that the performance of Puri Husada Tembilahan Hospital from a financial perspective was good, while from the perspective of inpatients, customers said they were dissatisfied and outpati-

ents said they were quite satisfied. In terms of internal business, the average number of patient visits is not ideal, while in terms of learning and growth in general, it has been good. The results of this study are in line with the research of Karisa and Wainaina (2020) who conducted research at the National Hospital (KNH) where the findings of study stated that the financial and customer perspective is a statistically significant predictor of organizational performance ($p < 0.050$), whereas internal business processes and learning and growth are not statistically significant when regressed together. Learning Perspectives have a positive influence on the appearance of the organization. However, there are variations in the magnitude of such influences.

Therefore, the balanced scorecard can be used as a strategic management tool in public facilities and not only as a measuring tool. The study

conducted by Karisa and Wainaina (2020) also recommended that KNH should continue to use a balanced scorecard and hospitals or other public institutions should also adopt it. The continued use and new adoption of the balanced scorecard will ensure a better organizational appearance.

The Balanced Scorecard is a new framework for integrating the size obtained from which the strategy originated. Using permanently retaining its previous financial size, the Balanced Scorecard introduces additional items covering consumers, internal business processes, and learning and growth perspectives (Sibarani and Zahara, 2014).

Study by Gao and Gurd (2020) at China Hospitals mentioned that the implementation of a performance evaluation using the Balanced Scorecard method has had an impact on improving hospital performance. The study explained that groups with dominant group cultures are more receptive to change and implementing management innovations can influence the culture of professional groups. It also provides evidence that the implementation of the Balanced Scorecard can create more balance in the culture of each professional group. Performance assessment using the balanced scorecard method can also continue to be used because the balanced scorecard can provide a broader and more structured picture compared to the traditional system (Kosasih and Suprapti, 2020).

The limitations of this study are that the data obtained comes from questionnaire instruments based on respondents' perceptions of answers and performance evaluation report documents

at Puri Husada Tembilahan Hospital, so the conclusions drawn are only based on data collected through the use of questionnaire instruments and performance evaluation report documents. It is necessary to extract data through other instruments and methods so that the data obtained is more comprehensive. So based on the data obtained through several data collection methods and the results of data analysis that have been carried out, conclusions can be drawn from the results of measuring the performance of Puri Husada Tembilahan Hospital as a whole, it shows that the performance of Puri Husada Tembilahan Hospital is included in the category of "less". Judging from the four perspectives, namely the perspective of finance, customers, internal business and learning and growth.

the results show that the performance of Puri Husada Tembilahan Hospital is included in the Sufficient category, it is hoped that the performance of Puri Husada Tembilahan Hospital will use a Balanced Scorecard in the future to evaluate performance every year so that the results performance evaluation are obtained comprehensively and plenary. In addition, Puri Husada Tembilahan Hospital must further improve the quality of service to patients and pay attention to patient satisfaction to increase the number of patient visits, both inpatients and outpatients.

AUTHORS CONTRIBUTION

Agus Salim is the main researcher who selects topics, searches, collects research data and reviews research documents, and analyzes research data. Mrs. Ida Yustina provided guidance

and advice. Mr. Heru Santosa is a bi-o-statistician who always gives explanations and directions. Mrs. Siti Khadijah Nasution always provides support and motivation.

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CONFLICT OF INTEREST

There is no conflict of interest, in this case, learning.

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