



PERFORMANCE INSIGHTS OF PUSKESMAS TILANGO THROUGH THE BALANCED SCORECARD APPROACH

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Abstract

This study aimed to assess the performance of the Puskesmas Tilango's inpatient unit using the Balanced Scorecard (BSC) approach, introduced by Kaplan and Norton in 1992. The performance was viewed from four perspectives: customer, internal business process, financial, and learning and growth. Results revealed that patient satisfaction was satisfactory, yet market share was not ideal. Despite no health service innovations being implemented, financial indicators such as revenue and expenditure decreased, but the Cost Recovery Rate (CRR) was satisfactory. Concerning learning and growth, while employee learning rate was commendable, satisfaction, turnover rate, and productivity were unsatisfactory. Based on these findings, it was evident that the overall performance of Puskesmas Tilango's inpatient unit was lacking. Recommendations propose the adoption of the BSC for future performance evaluations, enhancement of facilities in line with the increasing population, and emphasis on employee welfare to improve performance. This study provides valuable insights for health administrators and policymakers, emphasizing the need for continuous assessment and improvement in health centers.

Keywords: *Assessment; Balanced Scorecard; Performance; Perspectives; Puskesmas Tilango*

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INTRODUCTION

The performance of community health centers (Puskesmas) is of paramount importance in the effort to enhance public health services. According to the [1] the assessment of a Puskesmas's performance plays a central role in evaluating its achievements and output. Puskesmas holds significant responsibility in facilitating the community and offering optimal health services. In this context, the Gorontalo District, being the largest area in Gorontalo Province, has numerous community health centers across various sub-districts, including Puskesmas Tilango which faces unique challenges in its services.

One method that can be employed to measure the performance of a Puskesmas is the Balanced Scorecard (BSC). This method allows organizations to obtain a comprehensive performance overview [2]. With four performance perspectives to measure, namely customer, internal business process, financial, and learning and growth, the BSC can provide complete information about an organization's successes and areas of improvement [3,4,5].

In the context of the health sector, [6] conducted research on the use of BSC in Ibnu Sina Hospital. His research found that among various financial metrics used, only revenue growth met the standard based on the previous year's data. This indicates that the hospital's financial performance reached only 57% of the total 14 established performance metrics, suggesting the financial aspect requires significant attention to improve other performance indicators [6].

Furthermore, a study conducted by [7] at the Puskesmas Batua Inpatient Unit in Makassar also employed the BSC approach. The results showed that the four BSC perspectives are interconnected and have a cause-effect relationship. Health centers looking to enhance the financial dimension must ensure patient satisfaction. This satisfaction can be improved through exemplary employee performance and adequate service processes. Additionally, employee job satisfaction plays a crucial role in achieving good performance. Based on the BSC measurement, the performance of Puskesmas Batua achieved 57%, indicating an "adequate" performance based on the four evaluated perspectives [7].

Both studies demonstrate that the BSC can serve as an effective tool to measure the performance of the health sector. In this case, Puskesmas Tilango, with the smallest working area in Gorontalo District, faces various challenges, from geography, doctor availability, room facilities, to the quality of patient care.

Thus, this study aims to examine how Puskesmas Tilango performs from (1) a customer perspective, (2) an internal business process perspective, (3) a financial perspective, and (4) a learning and growth perspective. Through this research, it is hoped to provide strategic recommendations for Puskesmas Tilango to enhance its performance and deliver the best services to the Gorontalo District community.

METHODS

This study divides performance into four main perspectives [2], namely:

(1) Customer Perspective: Focuses on two aspects, Patient Satisfaction and Market Share. This measures how satisfied patients are with the services they receive and how much of the market Puskesmas Tilango captures.

(2) Internal Business Process Perspective: Covers five aspects namely Innovation Process (how innovative the services provided are), BOR (Bed Occupancy Rate, which measures bed utilization), ALOS (Average Length Rate, average patient stay duration), TOI (Turn on Interval, bed turnover interval), and BTO (Bed Turn Over, bed turnover rate).

(3) Financial Perspective: Consists of three main aspects namely Revenue (annual income), Expenditure (total expenses), and CRR (Cost Recovery Rate, a comparison between revenue and expenditure).

(4) Learning and Growth Perspective: Focuses on four aspects, namely Employee Job Satisfaction, Learning Level (employee learning rate), Turn on Employees (number of employees leaving), and Employee Productivity (comparison between revenue and number of employees).

This research was conducted in the inpatient unit of Puskesmas Tilango, located at Jl. Tilote, Tilote Village, Tilango District, Gorontalo Regency. The research took place over one month, from February 11th to March 10th, 2022.

This quantitative research employed a descriptive observational approach. Its purpose is to describe and interpret the research object according to its actual condition [8].

The population in this study includes all health workers in the inpatient unit of Puskesmas Tilango, totaling 31 people, and inpatients over the past month (February-March 2022) totaling 12 people. The total sampling technique was used, so the entire population became the sample.

Data was collected through two sources: (1) Primary data was collected through questionnaires distributed to employee and patient respondents at Puskesmas Tilango. (2) Secondary data was obtained from medical records, financial reports, and the annual report of Puskesmas Tilango, as well as from the Health Department and other literature [9].

The instrument used in this study was a questionnaire. This questionnaire was designed with a Likert scale ranging from scores of 1 to 5, reflecting the respondent's satisfaction level, starting from "Very Unsatisfied" to "Very Satisfied" [10].

After the data was collected, a descriptive analysis was conducted. The aim of this analysis is to describe each variable in terms of frequency distribution and then narrated [8].

RESULTS AND DISCUSSION

Performance Measurement from The Customer's Perspective

Performance assessment of Puskesmas Tilango from a customer perspective is measured using patient satisfaction and market share indicators.

3.1.1. Patient Satisfaction

Patient satisfaction is measured using a 5-dimension patient satisfaction questionnaire which includes Responsiveness, Assurance, Tangible, Empathy, and Reliability.

The results show the characteristics of patients based on age groups. The largest age group is 15-29 years with 6 patients (50.0%) and the smallest age group is >45 years with 1 patient (8.3%). Furthermore, gender characteristics show a higher proportion of female patients with 9 patients (75.0%) compared to males. Based on the education level, the most common education is junior high school or equivalent with 6 patients (50.0%), and the lowest education levels are elementary school or equivalent and diploma with 1 patient each (8.3%). The most common employment status is housewives (IRT) with 6 patients (50.0%). Additionally, patient characteristics based on patient type show that the majority are BPJS patients with 10 patients (83.3%) and general patients total 2 (16.7%).

The frequency distribution includes each sub-variable covering the 5 dimensions of patient satisfaction. Each variable is (1) responsiveness, (2) assurance, (3) tangibles, (4) empathy, (4) reliability. For more details, the patient satisfaction dimensions can be seen in the Table 1 below

Table 1. Patient Satisfaction Dimensions at Puskesmas Tilango in 2021

Patient Satisfaction Dimensions	Satisfied		Less Satisfied		Total
	n	%	n	%	n
Responsiveness	9	75.0	3	25.0	12
Assurance	12	100.0	0	0.0	12
Tangibles	11	91.7	1	8.3	12
Empathy	12	100.0	0	0.0	12
Reliability	12	100.0	0	0.0	12
Mean		93.34		6.67	100.0

3.1.2 Market Share

The patient market share level at Puskesmas Tilango is calculated using the formula:

$$\text{market share} = \frac{(\text{difference between the number of patients in 2021 and 2020})}{\text{number of patients in 2020} \times 100}$$

$$\text{market share} = \frac{(180 - 254)}{254 \times 100} = -29.13\%$$

From the calculation, there is a decline in inpatient visits to Puskesmas Tilango by (-29.13%).

3.2. Performance Measurement from The Internal Business Process Perspective

Performance assessment of Puskesmas Tilango from a business process internal perspective is measured using indicators: Process Innovation, BOR, ALOS, TOI, BTO.

3.2.1. Process Innovation

Process innovation is used to identify developments made by the clinic to compete with other clinics. The process innovation at Puskesmas Tilango is as follows

Table 2. Lists the Inpatient Services at Puskesmas Tilango for 2020 and 2021

No.	Inpatient Services in 2020	Inpatient Services in 2021
1.	Health Examination	Health Examination
2.	Emergency Services	Emergency Services
3.	Maternal Delivery Services	Maternal Delivery Services
4.	Inpatient Services	Inpatient Services
5.	Postpartum Care	Postpartum Care
6.	Medical Referral Services	Medical Referral Services
7.	Homecare Services	Homecare Services

Source: Secondary Data of Tilango Health Center 2020-2021

Table 3. Number of Health Service Innovations for Inpatient Care in Puskesmas Tilango 2020-2021

Year	Number of Health Service Innovations	Total Number of Health Services Provided
2020	0	7
2021	0	7

Source: Primary Data

Table 3 indicates that there were no added health service innovations at Puskesmas Tilango from 2020 to 2021.

3.2.2. BOR (Bed Occupancy Rate)

BOR is used to show the percentage of bed usage that is occupied by patients in the available beds at Puskesmas Tilango. The BOR is calculated using the following formula:

$$BOR = \frac{\text{number of days of care in inpatient care}}{\text{number of beds} \times \text{number of days in a year}} \times 100$$

$$BOR\ 2020 = \frac{276}{12 \times 365} \times 100 = 6.30\%$$

$$BOR\ 2021 = \frac{271}{12 \times 365} \times 100 = 6.18\%$$

$$BOR\ Average = \frac{6.30\% + 6.18\%}{2} = 6.24\%$$

From the calculations above, it can be seen that the bed occupancy rate (BOR) at Puskesmas Tilango decreased from 6.30% in 2020 to 6.18% in 2021 with an average rate of 6.24%, which does not meet the standard (<75%).

3.2.3. ALOS (Average Length of Stay)

ALOS calculation is used to determine the average length of patient stay at Puskesmas Tilango. ALOS is calculated using the following formula:

$$ALOS = \frac{\text{total duration of care}}{\text{number of patient exits (alive + deceased)}}$$

$$ALOS\ 2020 = \frac{276}{254 + 0} = 1.08\ \text{days}$$

$$ALOS\ 2021 = \frac{271}{180 + 0} = 1.50\ \text{days}$$

$$ALOS\ Average = \frac{1.08 + 1.50}{2} = 1.29\ \text{days}$$

From the calculations above, it can be seen that the average ALOS at Puskesmas Tilango in 2020 increased to 1.5 days in 2021 with an average of 1.29 days, which is not good (<3 days).

3.2.4. TOI (Turn On Interval)

The TOI calculation is used to see the average number of days when the bed is unoccupied from the time it was vacated to the

time it was filled again at Puskesmas Tilango. TOI is calculated using the following formula:

$$TOI = \frac{(\text{Number of beds} \times \text{number of days in a year}) - \text{days of care}}{\text{number of discharged patients (alive + deceased)}}$$

$$TOI\ 2020 = \frac{(12 \times 365) - 276}{254} = 16.15\ \text{days}$$

$$TOI\ 2021 = \frac{(12 \times 365) - 272}{180} = 22.82\ \text{days}$$

$$TOI\ \text{Average} = \frac{16.15 + 22.82}{2} = 19.48\ \text{days}$$

The TOI calculation results at Puskesmas Tilango indicate that the TOI in 2020 increased from 16.15 days to 22.82 days in 2021, with an average of 19.48 days, which is not good (>3 days).

3.2.5 BTO (Bed Turn Over)

The BTO calculation provides an overview of the bed usage rate at the Puskesmas. The frequency of bed usage at Puskesmas Tilango during a certain period indicates how many times a bed is used within a specific timeframe. BTO is calculated using the following formula:

$$BTO = \frac{\text{total patients treated (alive + deceased)}}{\text{number of beds}}$$

$$BTO\ 2020 = \frac{254}{12} = 21.16\ \text{times}$$

$$BTO\ 2021 = \frac{180}{12} = 15\ \text{times}$$

$$BTO\ \text{Average} = \frac{21.16 + 15}{2} = 18.08\ \text{times}$$

The calculation results above show that the BTO at Puskesmas Tilango decreased from 21.16 times in 2020 to 15 times in 2021, with an average of 18.08 times, which is not good (<40 times).

3.3. Performance Measurement from The Financial Perspective

The financial perspective is measured using indicators of revenue, expenditure, and CRR.

3.3.1. Revenue

Puskesmas Tilango's revenue is obtained by comparing the difference in revenue of Puskesmas in 2021 and 2020 with the revenue in 2020.

Table 4. Puskesmas Tilango Revenue

Year	Revenue
2020	Rp762,615,960

2021	Rp745,344,701
Difference	Rp17,271,259

Source: Secondary Data from Puskesmas Tilango in 2022

From the table above, it can be seen that Puskesmas Tilango's revenue in 2020 and 2021 decreased by Rp17,271,259. The percentage decrease in the revenue level of Puskesmas Tilango is calculated using the following formula:

$$\text{Revenue decrease percentage} = \frac{\text{Difference in revenue 2020 and 2021}}{\text{Revenue 2020}} \times 100$$

$$\text{Revenue decrease percentage} = \frac{\text{Rp17,271,259}}{\text{Rp762,615,960}} \times 100 = 2.26\%$$

The calculation data shows that Puskesmas Tilango's revenue in 2020 and 2021 decreased by Rp. 17,271,259 or 2.26%.

3.3.2. Expenditure

Puskesmas Tilango's expenditure is obtained by comparing the expenditure of Puskesmas in 2021 and 2020 with the expenditure in 2020. The expenditure data for Puskesmas Tilango is calculated using the following formula:

Table 5. Expenditure of Puskesmas Tilango

Year	Expenditure
2020	Rp694,357,316
2021	Rp680,554,514
Difference	Rp13,802,802

Source: Secondary Data from Puskesmas Tilango in 2022

From the table above, it is evident that Puskesmas Tilango's expenditure in 2020 and 2021 decreased by Rp13,802,802. The percentage decrease in the expenditure level of Puskesmas Tilango is calculated using the following formula:

$$\text{Expenditure decrease percentage} = \frac{\text{Difference in expenditure 2020 and 2021}}{\text{Expenditure 2020}} \times 100$$

$$\text{Revenue decrease percentage} = \frac{\text{Rp13,802,802}}{\text{Rp694,357,316}} \times 100 = 1.98\%$$

The calculation data shows that Puskesmas Tilango's expenditure in 2020 and 2021 decreased by Rp. 13,802,802 or 1.98%.

3.3.3. CRR (Cost Recovery Rate)

CRR is used to assess the capability of the Puskesmas by looking at the ratio between its income and expenditure.

Table 6. Income and Expenditure of Puskesmas Tilango

Year	Income	Expenditure
2020	Rp762,615,960	Rp694,357,316
2021	Rp745,344,701	Rp680,554,514

Source: Secondary Data from Puskesmas Tilango in 2022

$$CRR = \frac{Income}{Expenditure} \times 100$$

$$CRR_{2020} = \frac{Rp762,615,960}{Rp694,357,316} \times 100 = 109.83\%$$

$$CRR_{2021} = \frac{Rp745,344,701}{Rp680,554,514} \times 100 = 109.52\%$$

$$CRR_{2021} = \frac{109.83 + 109.52}{2} = 109.67\%$$

From the CRR calculation of Puskesmas Tilango in 2020 and 2021, it shows that the ratio between income and expenditure for those years did not experience a significant increase or decrease. The average percentage of income and expenditure is 109.67%, which is categorized as good ($\geq 100\%$).

3.4. Performance Measurement from The Learning and Growth Perspective

The performance of Puskesmas Tilango is measured using indicators such as employee satisfaction, employee turnover, employee productivity, and the level of employee learning

Table 7. Employee Characteristics

Characteristic	n	%
Age		
17-25	6	19.4
26-35	14	45.2
36-45	3	9.7
>45	8	25.8
Total	31	100.0
Sex		
Male	5	16.1
Female	26	83.9
Total	31	100.0
Educational Level		
High School or Equivalent	2	6.5
Diploma	16	51.6
Bachelor's Degree	13	41.9
Total	31	100.0
Length of Service		
≤ 10 years	25	80.6
>10 years	6	19.4
Total	31	100.0

Source: Primary Data from 2022

Based on Table 7, the characteristics of the employees in terms of age groups show that the highest number falls in the age range of 26-35 years, with 14 employees (45.2%). The lowest is in the 36-45 age range with 3 employees (9.7%). In terms of gender, there are more females than males, with 26 female employees (83.9%). Looking at education levels,

the majority hold a Diploma with 16 employees (51.6%), while the lowest education level, High School or equivalent, consists of 2 employees (6.5%). In terms of length of service, there are more employees who have worked for less than 10 years (80.6%) compared to those who have worked more than 10 years (19.4%).

To measure employee satisfaction and their learning level, a questionnaire was distributed to 31 employees in the Inpatient Unit of Puskesmas Tilango.

3.4.1. Employee Satisfaction

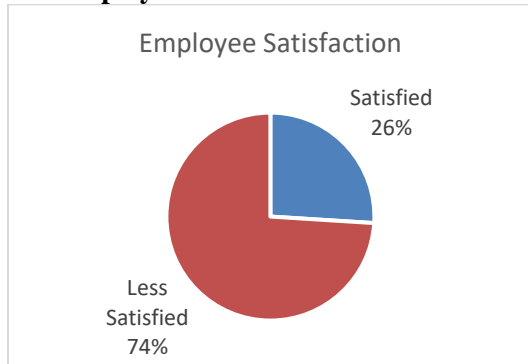


Figure 1. Distribution of Employees Based on Satisfaction at Puskesmas Tilango in 2022

According to Figure 1, out of 31 employees, 8 employees are satisfied (26.0%) while the majority, 23 employees (74.0%), are less satisfied. This is considered not good (<84%).

3.4.2. Level of Learning

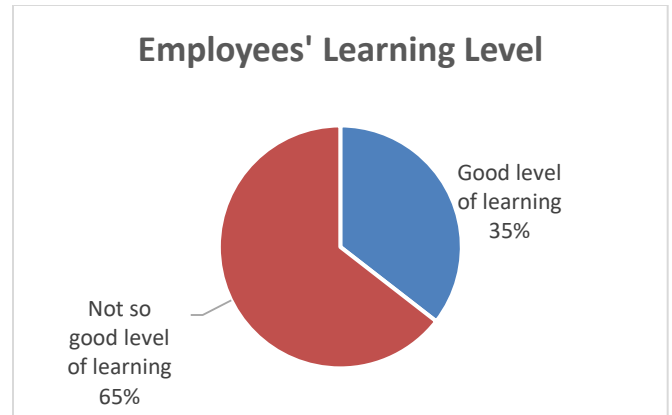


Figure 2. Distribution of Employees Based on Learning Level at Puskesmas Tilango in 2022

Based on Figure 4.8, out of 31 employees, 20 are categorized as having a good level of learning (64.5%). Meanwhile, 11 employees (35.5%) are categorized as not good (<84%).

3.4.3. Employee Turn Over (TOP)

TOP is used to measure the capability of Puskesmas to retain its employees by comparing the number of employees who left to the total number of employees.

Table 8. Total Employees of Puskesmas Tilango 2020-2021

Year	Total Employees	Number of Employees Leaving	TOP Value
2020	52	4	$TOP = \frac{\text{Total of Empolyees Leaving}}{\text{Total of Employees}} \times 100$ $TOP = \frac{4}{52} \times 100 = 7.69\%$
2021	63	4	$TOP = \frac{\text{Total of Empolyees Leaving}}{\text{Total of Employees}} \times 100$ $TOP = \frac{4}{63} \times 100 = 6.34\%$
Average			$TOP = \frac{7.69\% + 6.34\%}{2} \times 100 = 7.01\%$

Based on the table, the TOP value for Puskesmas Tilango in 2020-2021 has decreased. In 2020, it was 7.69% and decreased to 6.34% in 2021. This is considered not good (<100%).

3.4.4. Employee Productivity

Employee productivity is measured by working for a certain period by comparing

operating profit with the total number of employees in the current year. The goal is to compare the output performed by employees with their total number.

$$EP\ 2020 = \frac{Rp762,615,960}{52} = Rp14,665,691$$

$$EP\ 2021 = \frac{Rp745,344,701}{63} = Rp11,830,868$$

From the above calculations, it is known that the productivity of employees at Puskesmas Tilango from 2020 to 2021 has decreased. In 2020, it was Rp14,665,691 and in 2021, it decreased to

Rp11,830,868. This decrease is by Rp2,834,823, which is categorized as not good.

2. Balanced Scorecard for the Inpatient Unit of Puskesmas Tilango 2022

To measure the overall performance achieved by the inpatient unit of Puskesmas Tilango, from 14 measurement points, the achievements are categorized as: 1 = meets target; 0 = does not meet target. For clarity, refer to the following table..

Table 9. Performance Measurement Results of Inpatient Unit Puskesmas Tilango Balanced Scorecard

		Perspective		
Balanced Scorecard Perspective	Target	Achievement	Score	Remarks
Customer Perspective				
Patient Satisfaction	If the percentage of total respondent answers is $\geq 84\%$	93.3%	1	Meet the requirement
Market share	If the total value is positive (+)	-29.13%	0	Does not meet the requirement
Internal Business Process Perspective				
Innovation Process	There are additional services	No additional health services	0	Does not meet the requirement
BOR	75-85%	6.24%	0	Does not meet the requirement
ALOS	3-12 days	1.29 days	0	Does not meet the requirement
TOI	1-3 days	19.48 days	0	Does not meet the requirement
BTO	40-50 times	18.08 times	0	Does not meet the requirement
Financial Perspective				
Revenue	$\geq Rp762,615,960$	Rp745,344,701	0	Does not meet the requirement
Expenditure	$\geq Rp694,357,316$	Rp680,554,514	1	Meet the requirement
CRR	$\geq 100\%$	109.67%	1	Meet the requirement
Learning and Growth Perspective				
Employee Satisfaction	If the percentage of total respondent answers is $\geq 84\%$	26.0%	0	Does not meet the requirement
Employee Learning Level	If the percentage of total respondent answers is $\geq 84\%$	64.5%	0	Does not meet the requirement
Employee Turnover (TOP)	No employees leaving ($\geq 100\%$)	7.015%	0	Does not meet the requirement
Employee Productivity	Employee productivity 2021 < Employee productivity 2020	PP 2020 > PP 2021 (Rp14,665,691 > Rp11,830,868)	0	Does not meet the requirement

From the 14 measurement points used, 3 met the standard or target, namely patient satisfaction, expenditure, and CRR. Meanwhile, 11 did not meet the standard/target, including market share, innovation process, BOR, ALOS, TOI, BTO, revenue, employee satisfaction, employee learning level, TOP, and employee productivity. Thus, the total percentage of performance achieved by the inpatient unit of Puskesmas Tilango is as follows: Total Percentage = 314×100 Total Percentage = 21.4%

For the total percentage of performance achieved by Puskesmas Tilango, a standard is set. The standard used is the standard by [6] as follows:

- a. Very Good = 80-100%
- b. Good = 60-80%
- c. Sufficient = 40-60%
- d. Less = 20-40%
- e. Not Good = 0-20%

From the calculations above, it is known that the performance percentage achieved by Puskesmas Tilango through the Balanced Scorecard method is 21.4%. This result indicates that Puskesmas Tilango's overall performance is "less."

Discussion

Customer's Perspective

Measuring customer satisfaction isn't easy, as the data to be obtained is subjective and depends on respondents' experiences. Satisfied customers tend to provide positive feedback [11].

Patient Satisfaction

The patient satisfaction indicator aims to measure satisfaction across five dimensions, gathered through a questionnaire checklist provided to respondents. A total of 12 patients were surveyed.

Regarding the responsiveness of Puskesmas Tilango's employees, more patients felt satisfied than unsatisfied, meaning the service level was good. This aligns with a previous study by [12] which reported an average responsiveness score of 77% at Puskesmas Kedungdung Surabaya.

Furthermore, patients at Puskesmas Tilango felt assured about the employees' capability to provide safe and trustworthy services. This dimension was categorized as good. This is consistent with a previous study by [7] in

which 83.3% of respondents felt satisfied at Puskesmas Batua, Makassar.

Regarding tangible dimension, it involves evaluating the physical appearance of the Puskesmas, including facilities and infrastructure. According to a study by [7], 76.2% of respondents were satisfied.

Moreover, empathy dimension evaluates the care, attention, and communication provided by employees to patients. The majority of responses indicated good empathy. Another study by [13] showed 95.7% of respondents at Puskesmas Sagaranten Sukabumi were very satisfied.

Further, the dimension of reliability considers service consistency and speed. Again, the majority of responses were positive. As per a study by [13], 96.2% of respondents at Puskesmas Sagaranten Sukabumi were very satisfied.

In summary, if the percentage of each variable is $\geq 84\%$, the performance is considered satisfactory. The majority of patients at Puskesmas Tilango responded positively, aligning with a study by [7] at Puskesmas Batua.

According to [14], merely satisfying customers isn't enough for health centers. To increase visits, patient satisfaction should be enhanced, which in turn increases loyalty. Satisfied patients can boost the performance of health centers, essential for primary healthcare in Indonesia.

Market Share

The results indicate that the market share at Puskesmas Tilango isn't good due to a decline in patient numbers between 2020 and 2021. This is attributed to several patients choosing not to return, preferring home care.

Internal Business Process Perspective:

In terms of innovation process, there was no introduction of new healthcare services between 2020-2021 at Puskesmas Tilango. The innovation process aims to meet patient needs and compete with other health centers. In contrast, a study by [7] reported three new health services introduced at Puskesmas Batua.

Meanwhile, the BOR at Puskesmas Batua didn't meet the set standard, indicating inefficiency. The low BOR suggests few patients relative to available beds. This contrasts with [7], who reported an increased BOR from 44.44% to 55.56% between 2013 and 2014.

Furthermore, the results show that the ALOS at Puskesmas Tilango is below the ideal

range of 3-12 days, possibly due to limited resources and funding. This is in line with a study by [15] on RSUD Prof. Dr. Soekandar.

The TOI results indicate inefficiency, with beds being vacant for more than the ideal range of 1-3 days. This differs from a study by [7], which reported an average TOI of 2 days.

Furthermore, the BTO results at Puskesmas Tilango indicate inefficiency in bed turnover. This aligns with a study by [15] at RSUD Prof. Dr. Soekandar.

Financial Perspective

Based on the secondary data collected, the CRR value for 2020 and 2021 is 109.67%. A CRR value >100% indicates that the total expenses of the health center are below the total revenue. This indicates efficient financial performance. This result is consistent with a study by Made (2012) which reported a revenue growth rate of 18.46% for RSU Surya Husadha Denpasar.

Learning and Growth Perspective

In this study, 31 employees from the Puskesmas Tilango inpatient unit were surveyed. The results show that a significant number of employees are unsatisfied. However, these employees still provide satisfactory services to patients. Factors affecting their satisfaction include insufficient intensive income. This aligns with a study by [7] which found that employees at Puskesmas Batua were generally unsatisfied.

Furthermore, the learning and growth performance at Puskesmas Tilango is considered good. This indicates that the health center meets the expected performance standards in terms of employee learning and growth. However, there's still room for improvement. This is consistent with a study by [6] at Rumah Sakit Ibnu Sina.

Moreover, the data from Puskesmas Tilango shows a decline in TOP between 2020-2021, meaning more employees are leaving the organization. This is a loss for the unit, especially if experienced staff leaves. [7] mentioned that one of the reasons employees leave an organization is dissatisfaction. This could be due to low wages, unfavorable working conditions, or unsatisfactory relationships with superiors and peers. This aligns with a study by [14], which reported a decline in employee turnover from 15.56% in 2010 to 4.55% in 2011.

Besides, the results of employee productivity indicate that employee productivity at Puskesmas Tilango's inpatient unit is efficient. As a result, they contribute significantly to the

center's revenue. However, this differs from a study by [15] which reported an increase in employee productivity at RSUD Prof. Dr. Soekandar from 2010 to 2011.

Performance Based on the Balanced Scorecard Method

Considering all perspectives of the balanced scorecard, there's a causal relationship between performance indicators. If Puskesmas Tilango wishes to continually improve its financial dimension, it needs to satisfy its patients, supported by good employee performance. These interrelated perspectives of the balanced scorecard form a continuous feedback loop.

Overall, the performance assessment of the Inpatient Unit at Puskesmas Tilango using the Balanced Scorecard method achieved a score of 21.4%, indicating "below average" performance. This study suggests that Puskesmas Tilango won't achieve optimal performance unless it enhances its capabilities, optimizes performance, and improves services.

Limitations of the Study

The scope of the study was limited to the inpatient unit of Puskesmas Tilango using the balanced scorecard method. The evaluation was done over a short timeframe of one month without considering an annual evaluation. Therefore, further research should be done in the different framework to make it perfect.

CONCLUSION

The study conducted on the Performance Measurement Using the Balanced Scorecard Method at Puskesmas Tilango in Gorontalo district yielded several key findings. From a customer perspective, patient satisfaction was satisfactory. However, market share was less than ideal. Moreover, evaluating internal business processes showed that no health service innovations were implemented. Indicators like BOR, ALOS, TOI, and BTO were all categorized as less than ideal. From a financial perspective, both revenue and expenditure decreased, though the Cost Recovery Rate (CRR) was deemed satisfactory. In terms of learning and growth, employee satisfaction was low. Although the employee learning rate was good, the employee turnover rate and productivity were both unsatisfactory. Overall, the inpatient unit of Puskesmas Tilango's performance was found to be lacking.

Therefore, the study would highlight several recommendations. Firstly, the Puskesmas management should adopt the Balanced Scorecard

to evaluate its performance in the upcoming years. With the increasing population, it's recommended to add more beds and facilities. Employee welfare and appreciation should also be emphasized to boost performance. The findings can serve as reference material for students, particularly those from the Public Health Department at UNG, specializing in Health Administration and Policy. Moreover, future researchers should assess the performance of staff members individually or focus on specific departments within Puskesmas to compare and enrich this study's findings.

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