SOE REGIONAL GENERAL HOSPITAL PERFORMANCE MEASUREMENT USING THE BALANCED SCORECARD METHOD

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ABSTRAK

Suatu instansi penting untuk mengetahui bagaimana kinerja yang diterapkan sudah berjalan baik atau tidak. Rumah Sakit Umum Daerah SoE adalah salah satu instansi pemerintah daerah yang bergerak di bidang sektor publik dalam jasa kesehatan. Penelitian ini bertujuan untuk mengetahui kinerja Rumah Sakit Umum Daerah (RSUD) Soe dengan menggunakan metode Balanced Scorecard. Penelitian ini merupakan deskriptif kuantitatif pada 81 responden (54,9% perempuan dan 45,1% laki-laki). Sampel karyawan sebanyak 72 orang (72,8% perempuan dan 27,8% laki-laki). Hasil penelitian menunjukkan total skor pengukuran kinerja RSUD SoE adalah 0,6 yang termasuk dalam kategori baik. Detail ditampilkan untuk Perspektif keuangan; pertumbuhan pendapatan meningkat namun belum mencapai target, biaya pengeluaran tidak melebihi anggaran belanja, terdapat SILPA tahunan; Perspektif pelanggan Baik 64,6% merasa puas terhadap pelayanan; Perspektif bisnis internal; terdapat inovasi yang dihasilkan, proses operasional inovasi sudah berjalan dan terus dilakukan perbaikan dan penyempurnaan, proses pelayanan rawat inap, indikator pelayanan rawat inap belum memenuhi standar Kementerian Kesehatan; Dari sisi pertumbuhan dan pembelajaran, kepuasan karyawan mencapai 70,8%, produktivitas karyawan, rumah sakit memberikan pelatihan setiap tahun dan retensi karyawan, tidak ada kasus karyawan mengundurkan diri atas kemauan sendiri. Pengukuran Kinerja RS Soe dengan menggunakan Balanced Scorecard berada pada kategori cukup baik, sehingga RS Soe perlu meningkatkan pelayanannya agar menjadi lebih baik lagi.

ABSTRACT

Soe Regional General Hospital Performance Measurement Using The Balanced Scorecard Method. An organization must assess the efficacy of its implemented performance measures. SoE Regional General Hospital is a local government agency specializing in public health services. This study endeavors to evaluate the performance of SoE Regional General Hospital (RSUD) by applying the Balanced Scorecard methodology. It was a descriptive quantitative study involving 81 respondents (54.9% female, 45.1% male), with a sample of 72 employees (72.8% female, 27.8% male). The findings indicate that RSUD SoE achieved a total performance measurement score of 0.6, categorizing it as 'good'. Specifically, revenue growth is observed from the financial perspective, albeit not reaching the target; expenditure costs remain within budget, and annual SILPA is reported. Customer satisfaction stands at 64.6%, representing a positive outcome in the customer perspective. Innovations in operational processes are evident in the internal business perspective, though inpatient service indicators fall short of Ministry of Health standards. Regarding growth and learning, employee satisfaction reaches 70.8%, with regular training programs and a favorable retention rate, indicating a conducive environment for employee productivity. Overall, the Balanced Scorecard assessment places the performance of the state-owned hospital within an acceptable range, indicating satisfactory performance levels.

INTRODUCTION

World developments are increasingly showing progress in all fields. Increasingly advanced developments provide a change from traditional to modern views.[1] Change drives various advances in various sectors, both in the public and private sectors. This progress makes us aware that each sector must have a clear future plan so that the success of an organization is achieved well. The success of a company can be determined by looking at the performance implemented in the company's environment.[1] Performance in this case is the result achieved by someone in doing something. Schermerson, Hunt and Osborn said that performance is the quantity and quality of achievement of tasks, whether carried out by individuals, groups, or organizations within a specified time period.[2]

Measuring organizational or company performance increasingly plays an important role in modern economic development, where companies are challenged to be able to measure the value of their business.[3] Performance measurement has so far emphasized the traditional view which only measures financial aspects. By looking at it from the financial side alone, it is very difficult to measure the performance of an organization considering the rapidly changing business environment, increasingly sharp competition, as well as the organization's success in improving service quality and customer satisfaction. This prompted Kaplan and Norton to develop a more comprehensive approach known as the Balanced Scorecard method. The balanced scorecard itself has meaning; Balanced means balanced, and score means number, meaning that in a performance assessment there needs to be a balance between one element and another.[3]

The Balanced Scorecard method is a management tool that measures performance not only on the financial side, but also on the non-financial side which includes four aspects: including finance, customers, internal business processes, as well as growth and development processes. Initially this method was intended to measure performance in the private sector but over time this method has been adopted for use in the public sector.[4,5]

METHOD

The type of research used is quantitative descriptive research which is used to describe, explain or summarize various conditions, situations, phenomena, or various research variables according to events as they exist which can be photographed, interviewed and observed. The side sampling technique uses purposive sampling technique. Purposive sampling according to Sugiyono.[6] is a technique for determining samples using certain considerations. The sample size was determined using the Slovin formula to obtain a research sample of 72 civil servant hospital employees and 82 inpatients at SoE Hospital. This research was carried out from April 30 to May 20 2023.

The data sources obtained came from primary data and secondary data at SoE Regional Hospital. Data Primary is data that is directly collected taken by distributing patient satisfaction and employee satisfaction questionnaires, while secondary data comes from supporting data obtained from relevant agencies in the form of documents and annual hospital profiles. The performance of RSUD SoE is measured using the Balanced Scorecard method and seen from the final results, namely the weighting of performance scores.

RESULTS

The research results for all indicators related to the variables studied include: Financial Indicator (Table 1), Cost indicator (Table 2), SILPA (Table 3), Customer Perspective (Table 4), Service Process Indicators (Table 5), Inpatient service (Table 6), Employee satisfaction (Table 7), Employee Training level (Table 8), Balance score (Table 9), Length of Work (Table 10).

Table 1. Performance measurement perspective financial indicators Revenue

Year	Reveneu	Different	P	Information
2019	5.479.434.979	*	*	*
2020	11.985.063.865	6,505,628,886	118.72	Increase
2021	18.240.807.428,37	6,255,743,563.37	52.19	Increase

Table 2. Financial perspective of Cost indicators

Year	Cost	Budget (Rp)	(%)	Information
2019	13.425.291.840,-	54.022.283.715,-	24,85	*
2020	44.983.509.442,-	57.450.954.7 35,-	78,30	Increase
2021	43.344.304.772	49.860.827.379,-	86,93	Increrase

Table 3. SILPA RSUD 2019-2021

Year	SILPA	Presentation (%)	Information
2019	40.596.991.875	75,148	Good
2020	12.467.445.293	21,701	Good
2021	6.516.522.607	13,069	Good

Table 4. Customer perspective performance measurement (Customer Satisfaction Level)

Satisfaction	Not satisfied		Satisfied	
	Amount	`%	Amount	%
Tangibles	30	36,6	52	63,4
Realibility	3	3,7	79	96,3
Responsiveness	14	17,1	68	82,9
Assurance	3	3,7	79	96,3
Empathy	30	36,6	52	63,4
Total Satifaction	29	35,4	53	64,6

Table 5. Measurement of hospital performance from an Internal Business perspective, Service Process indicators

Type of Service	2019	2020	2021
BPJS	2788	2978	1740
General	595	1718	1017
Free	578	600	478
Total	3961	5296	3235

Table 6. SoE Hospital Inpatient Service Indicators 2019-2021

Indicator	2019	2020	2021	Standart
BOR	61,57	38,21	37,27	60-85 %
BTO	43,1	44,27	32,19	40-50 times
TOI	4,13	3,11	3,64	1-3 days
AVLOS	4,35	3,14	3,23	6-9 days
GDR	2,16	3,16	2,13	<45%

Table 7. Performance Measurement from a growth and development perspective (Employee Satisfaction)

Satisfaction	Satisfied		No Satisfied	
	N	`%	N	%
Income apart from salary	41	56,9	31	43,1
Promotion	61	84,7	11	15,3
Work colleague	46	63,9	26	36,1
Work Superior	44	61,1	28	38,9
Worker	52	72,2	20	27,8
Total	51	70,8	21	29,2

Table 8. Employee Training Level

Tempat pelatihan	N	%
Never from outside Hospital	25	34,7
Ever from in hospital	37	51,4
Never	10	13,9

Table 9. Balance Score for each Perspective

Perspective	Variable	Skor	Ket
Financial	Reveneu	0	Enough
	Cost	1	Good
Customer	SILPA	1	Good
	Satisfaction	1	Good
Internal Business Process	Inovation Process	1	Good
	Process Operatioanal	0	Enough
	Process Service	-1	Not enough
Growth and Development	Productivity Satisfaction	1	Good
	Worker Productivity	1	Good
	Worker retention	1	Good
Total		6	

Table 10. Employee Length of Work

length of working	n	%
<1 Year	4	5,6
1-5 Year	28	38,9
6-10 Year	18	25,0
>10 Year	22	30,6

DISCUSSION

Financial Perspective.

Good financial aspects enable hospitals to achieve their mission, which includes serving poor families and improving community welfare.[7] Furthermore, financial aspects can improve the quality of service by improving physical facilities in hospitals and can also be used to develop human resources.[8] This financial performance involves measuring revenue, costs, and profits generated by the hospital.

Revenue growth from 2019 to 2020 was 118.2%, this figure has not reached the set target. Total Revenue hospitals from 2020 to 2021 was (52.19). Revenue growth this year has increased, but not as much as in the previous year, and has not reached the target that has been set. This income target was not achieved due to an increase in COVID-19 cases since 2019-2021 which resulted in reduced patient visits and affected hospital income.[9]

The expenditure incurred by RSUD SoE from 2019-2021 has increased every year, but the actual expenditure each year does not exceed the total expenditure budget. The percentage of expenditure realization in 2019 was (26.27%) with funds used only for operational expenditure, increasing in 2020 by (167.26%) which was spent covering the operating expenditure and capital expenditure portions, and then in 2021, it decreased to (93.1%). SoE RSUD costs increase every year and the highest increase was in 2020, but the expenditure costs did not exceed the total expenditure budget.

SILPA is the remainder of the excess spending. In 2019, SoE Hospital's SILPA was (75.148%) which was categorized as good, then there was a decrease in 2020 (21.701%), and in 2021 (13.09%). This decrease in SILPA occurred due to delays in projects and spending plans as well as savings made by the hospital. Even though it decreased, Silpa was still categorized as good because expenditure was smaller than the planned budget.[9]

Customer Perspective.

This perspective discusses patient satisfaction in receiving services at the hospital. Patient satisfaction influences hospital income. Patients who are satisfied with hospital services will continue to seek treatment at the hospital and give advice to other people to seek treatment at the hospital [10]

Measuring the performance of RSUD SoE from a customer perspective, it was found that (64.6%) of patients were satisfied with the services at RSUD SoE and (35.4%) were dissatisfied. The highest satisfaction lies in the dimensions of reliability, reliability, and assurance, which found the same satisfaction scores, namely (96.3%) and dissatisfaction (3.7%). Research with the title 'Performance Assessment of RSUD DR. RM Djoelham based on the 2019 Balanced Scorecard''. Describes the level of satisfaction of inpatients at the Dr RM Djoelham Regional General Hospital. The order of satisfaction levels from highest to lowest is the level of satisfaction with responsiveness (86%), then the level of satisfaction with tangible (78%), Assurance with a percentage of (77%), level of satisfaction with Empathy, namely (69%) and finally the level of satisfaction with reliability (66%). This shows that patients are satisfied with the level of responsiveness and service at RSUD Dr. RM Djoelham.[1]

Internal business perspective.

Measuring the performance of the SoE Regional General Hospital from an internal business perspective consists of 3, namely: innovation process, operational process, and service process. The innovation process is the most important part of a company, this innovation process aims to develop products to meet patient needs.[11] The innovation process at RSUD SoE has been very good, based on research results RSUD SoE has innovations that aim to provide the best service in meeting the needs of patients. RSUD itself currently has a dedicated corner service which has been running since 2019. This service is used for initial screening for mothers who want to give birth, to find out whether the patient has been exposed to Covid-19 or not. Apart from that, SoE Hospital is in the process of upgrading the status of the perinatology room to ICU and NICU. The service operational process based on the results of the SoE Hospital service interview is already running well and some services are still in the preparation process. The pond corner service is already underway. Meanwhile, the preparation of the ICU and NICU rooms is waiting for complete equipment and preparation of health workers. The service process uses standards set by the health department. Inpatient performance indicators include BOR, AvLOS, BTO, TOI, GDR, and NDR.[12]

Visit patients at SoE Hospital in 2019-2021, it is known that the inpatient service indicators are still not good, some indicators have reached the ideal target but some are still far from the standard. Patient visits from 2019 - 2021 experienced ups and downs, this was due to the increase in cases of the Covid-19 pandemic so patient visits were also greatly reduced. This low number of patient visits also had an impact on reduced income at the hospital.[13]

Research by Hartati Performance of RSUD Prof. Dr. Soekandar is seen from an internal business perspective with innovation indicators, Average Visits (RK), ALOS, BOR, TOI, BTO, GDR,

NDR. The innovation process is quite good, as evidenced by the existence of new health services in 2010, as well as in the current year 2012 when there was an additional new health service. Meanwhile, the average number of visits is also increasing from year to year. The ratio for health services in general is quite good, but the ratio for ALOS and BTO is still not within the ideal criteria. So the ratio for ALOS and BTO is still not good. The growth and learning perspective relies on three indicators used as a measure of achievement, namely employee satisfaction, employee productivity, and employee retention. The results of employee satisfaction at RSUD SoE found that employees at RSUD SoE (70.8%) felt satisfied and (29.2%) felt dissatisfied. The highest satisfaction figure was satisfaction with promotion at (84.7%) followed by job satisfaction at (72.2%). Meanwhile, the highest dissatisfaction was with income other than salary in total (43.1%).[14]

Employee productivity seen from the training that employees take part in is found that every year the hospital holds training both outside and inside the hospital. The highest percentage of employees participating in training was from within the hospital (51.4%), and from outside the hospital (34%) and (13.9%) of employees have never attended training either inside or outside the hospital.

Employee retention aims to maintain workers in a company. If an employee quits not because of the company's wishes, it will be a loss for the company (Kaplan & Norton, 2000). The number of employees at RSUD SoE in 2019-2021 was 256, 249 and 262 respectively. This decrease in the number of employees is because the average employee has entered retirement. So far the hospital itself has never had a plan or effort to retain existing employees, and because the hospital is a public service and most of its employees are civil servants, so far there have been no cases of layoffs.

Growth and development perspective.

The performance of RSUD SoE from the perspective of growth and development of employee satisfaction is in a good category. The customer satisfaction indicator is categorized as good, employee productivity is categorized as good because every year there is training to improve the abilities of health workers, and employee retention is categorized as good because so far no workers have left at their request.

Research by Djunina shows that the performance of RSUD S. K. Lerik, Kupang City, viewed from a learning and growth perspective, shows that employee satisfaction is in the "Good" category.[15] The employee retention indicator shows that the number of potential employees is greater than the number of employees who leave, as well as the retention of potential employees by RSUD S.K. Lerik Kupang City, while in terms of employee productivity, it can be said that the employees of RSUD S.K. The city of Kupang is not optimal yet.[15]

The total hospital performance in each balanced scorecard perspective is as follows; The financial perspective for 2019, 2020, and 2021 on income growth has increased every year. However, this increase has not been able to reach the planned target so it can be given a score of 0 or "fairly good". Apart from income, the realization of hospital expenditure or costs is good, every year costs increase but do not exceed the expenditure budget so they can be given a score of 1 or "Good". For hospitals SILPA, it can be given a score of "1" or good, even though the SILPA is not up to 0%, the SILPA can be categorized as good. The high SILPA figure is due to work delays, and savings made by the hospital so that SILPA is found to be quite high. Even though it experiences ups and downs in income and expenditure, RSUD can manage it well so that no deficit occurs.

From the customer perspective, customer satisfaction was given a score of '1' or good. Based on the results of customer satisfaction measurements, it was found that (64.6%) of respondents were satisfied with the services provided at RSUD SoE.

The SoE Hospital's internal business process perspective for the innovation process can be given a score of '1' or good because the hospital always tries to improve the best service. SoE Regional Hospital has several excellent innovations to support facilities, provide good service, and strive to equip appropriate health equipment to meet patient needs. The hospital operational process can be given a score of '0' or quite good, the hospital operational process has been running well and continues to make improvements. New services such as PONED corners are already running well, however, the process of improving ICU and NICU services is still in the completion stage, waiting for equipment and human resources that can support the process that is being undertaken to meet the needs of these services. The hospital service process can be given a score of -1 because it has not reached the ideal figure set by the Indonesian Ministry of Health.

The growth and learning perspective for employee satisfaction at the hospital was given a score of 1 or good because based on the results of data analysis the level of employee satisfaction was 70.8%, which means employees felt satisfied. For productivity, the value is '1' or good because based on the results of data analysis, the productivity of hospital employees continues to increase, seen from the responsibilities carried out by employees and the training that has been carried out by employees, almost all employees have received training.[16] Employee retention can be given a score of '1' or good because it is found that no employees have left at their request.[17]

The performance of RSUD SoE based on the balanced scorecard approach is known to be a balanced performance with the total weight of the hospital score being 6 scores, so the average score is 6/10 = 0.6, thus RSUD SoE, if measured using the balanced scorecard indicator, RSUD performance is in the good category

CONCLUSION

The results of the analysis using the balanced scorecard method found that the RSUD's total score was 0.4, which was in the quite good category. The hospital's performance from a financial perspective has not yet reached the target. The hospital's performance from a customer perspective is categorized as good. Hospital performance from an internal business perspective. Quite good and trying to make improvements, to improve service. The hospital's performance from a growth and learning perspective is good.

Suggestions from this research, especially from a customer perspective, RSUD SoE can improve service performance so that customers feel satisfied so that this can attract other customers to use existing health facilities, this will have an impact on improving the hospital's finances so that they are even better.

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