

EVALUATION OF PUSKESMAS PERFORMANCE WITH A BALANCED SCORECARD APPROACH AFTER THE IMPLEMENTATION OF PPK-BLUD (Study Of Morokrengan Health Center Surabaya City)

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Abstract. This study aims to evaluate the performance of the Community Health Center (Puskesmas) of Morokrengan and proposes a strategy for improvement after the implementation of PPK-BLUD. The performance evaluation of the puskesmas is based on the four perspectives of the Balanced Scorecard method including finance, customers, internal business processes, and learning and growth. This study employs a qualitative case study, and involves data collected through observation, interviews, and documentation. The results of the research, overall, reveals a good category performance of the puskesmas after the implementation of PPK-BLUD using the Balanced Scorecard method. From the financial perspective, it shows good performance despite a decrease in the liquidity ratio indicating a weakness in the use of assets to finance debt. From the customer perspective, it also shows a good performance, despite challenges in acquiring new patients. A good performance is also reflected in the internal business process and the learning and growth perspectives. To improve its performance, the Puskesmas of Morokrengan needs to improve several aspects of management, infrastructure, and operations to optimize its service quality.

Keywords: Balanced Scorecard; PPK-BLUD Implementation; Community Health Center Performance

I. INTRODUCTION

Puskesmas often experience obstacles in carrying out their operational activities, namely the disbursement of funds which have an impact on the smooth running of services (Mawarni and Wuryani, 2020). One solution that can be used in health centers in overcoming this is the application of the Regional Public Service Agency Financial Management Pattern (PPK-BLUD). Based on Government Regulation Number 23 of 2005, PPK-BLUD has the authority to provide flexibility in budget management, but in reality at the Morokrengan Health Center there is still interference from third parties, namely the Surabaya City Health Office. The application of PPK-BLUD is a newly developed application at puskesmas, untested and unproven whether this application is able to solve the problem of disbursement of funds at puskesmas, especially in Surabaya City. One of them is Puskesmas Morokrengan as the object of research which only implemented this policy for the first time in 2022. Puskesmas Morokrengan experienced a problem, namely the realization of expenditures whose absorption was less than

100% of the budget ceiling, which was only 79.16% in 2022. Likewise, the realization of revenue exceeded 100% of the predetermined ceiling which reached 102.81% as revealed in the Audited Budget Realization Report in 2022. This problem indicates the potential for irregularities in the financial management of puskesmas that can affect the accuracy of the nominal submitted in the Financial Statements. In addition, the Morokrembangan Health Center also faces dependence on service tariffs set by Surabaya City Regional Regulation Number 5 of 2010 concerning Health Service Levies at the Surabaya City Health Office. This can limit the puskesmas' ability to adjust tariffs to the needs of existing health services and tariff policies that may not be relevant to the current needs of the puskesmas, which can affect the puskesmas' income.

Evaluation at Morokrembangan Health Center needs to be done considering that the PPK-BLUD policy has only been implemented for the last two years since 2022 and there are several problems that need to be addressed. Evaluation of puskesmas performance can help identify strengths and weaknesses, and provide a basis for effective improvement (Hina et al., 2024). Evaluation of health centers can use the Balanced Scorecard method to assess their performance. The Balanced Scorecard approach, introduced by Kaplan and Norton in 1992, has become an important framework in measuring and managing organizational performance accurately and comprehensively. The Balanced Scorecard concept has long been applied, but this concept is still relevant and suitable for measuring the performance of health centers. This is because the Balanced Scorecard does not only focus on financial aspects, but also considers customer perspectives, internal business processes, and learning and growth. This method can support good achievement because it provides a comprehensive framework for measuring organizational performance from various points of view (Panjaitan et al., 2023). The use of Balanced Scorecard is expected to be a benchmark in improving performance results in service quality in accordance with the vision, mission, and function of the puskesmas as BLUD.

Puskesmas Morokrembangan in Surabaya City has various technological features that are interesting to be used as research objects. This puskesmas has successfully integrated information technology-based health services, such as the puskesmas financial system as well as the puskesmas management information system (SIMPUS) and Electronic Health (E-Health). The financial system enables the financial management and administration of the health center to be more efficient and measurable. SIMPUS and E-Health not only improve efficient management of patient data from registration to medical services, but also support real-time reporting of health data for quick decision-making. These features have influence with aspects of the Balanced Scorecard, where the financial system relates to the financial perspective, SIMPUS and E-Health relate to the internal business process and customer perspectives, as well as the learning and growth perspective. Therefore, researchers chose the Balanced Scorecard because it is more suitable than other methods in assessing the performance of Puskesmas Morokrembangan efficiently and effectively, and ensuring that all operational and strategic aspects of the puskesmas can be well integrated to achieve goals.

The implementation of the Balanced Scorecard in puskesmas does not always go well because of the challenges faced in the context of health services, especially in puskesmas, which are first-level health facilities with unique characteristics and specific needs (Diskamara and Hidayat, 2023). Adapting the Balanced Scorecard approach to puskesmas requires an in-depth understanding of the dynamics of health services, interactions with communities, and aspects of diverse local health needs (Betto et al., 2022). In addition, the Balanced Scorecard

often emphasizes financial, customer, internal process, and learning and growth perspectives. To overcome these challenges, appropriate adaptation of the Balanced Scorecard concepts and indicators is needed to help improve the effectiveness and relevance of Balanced Scorecard implementation in health centers.

Alternative methods of performance assessment besides the Balanced Scorecard are Key Performance Indicators (KPIs), Total Quality Management (TQM), or Six Sigma, each of which has advantages and disadvantages. However, keep in mind, the success or failure of a performance appraisal method depends not only on the method itself, but on implementation, organizational context, and a deep understanding of organizational needs (Rahman et al., 2023). Other methods may be more appropriate for certain situations, depending on the organization's structure, goals, and available resources. Thus, using methods other than the Balanced Scorecard will not automatically make performance worse or better, but the relevance and suitability of the method to the needs of the organization must be considered (Ratnaningrum et al., 2020).

Several previous studies related to the implementation of PPK-BLUD at puskesmas conducted by Anggraini and Trisninawati (2022) at the Nagaswidak Puskesmas, Saumillaili and Handayani (2021) Pangarengan and Kedungdung Puskesmas, and Mawarni and Wuryani (2020) Krian Puskesmas showed good performance in all perspectives. However, at the Krian Health Center there are shortcomings, namely the customer perspective and the learning and growth perspective. In addition to research on health centers, there is research on hospitals that have implemented PPK-BLUD. Research conducted by Arpita et al. (2019) at Arifin Achmad Hospital, Riau Province, Firmansyah and Susilowati (2022) at Friendship Hospital, and Ummah et al. (2021) Hospital X explained the performance is quite good. However, Hospital X stated that the internal business process perspective was not good.

Based on the above phenomena related to health services, the authors are interested in conducting research with the title "Evaluation of Puskesmas Performance with the Balanced Scorecard Approach After the Implementation of PPK-BLUD (Study of Puskesmas Morokrembangan Surabaya City)". This study aims to solve the problem formulation of how the performance of Puskesmas Morokrembangan is affected by the implementation of PPK-BLUD and efforts that can be identified to maintain or improve service quality. The method used is qualitative with a case study approach, which aims to provide an in-depth understanding of the impact of PPK-BLUD on the performance of the Morokrembangan Health Center by focusing on aspects of the Balanced Scorecard and suggesting efforts that can be applied in providing a basis for improvement to maintain and improve the performance of health centers after the implementation of PPK-BLUD. This study is different from previous studies because of its focus on performance evaluation after the implementation of PPK-BLUD using the Balanced Scorecard method at the Morokrembangan Health Center. This research is also expected to provide theoretical benefits and practical benefits in the context of PPK-BLUD policy implementation. Theoretically, the results of this study are expected to increase knowledge and insight into how to evaluate the performance of health centers using the Balanced Scorecard method, as well as deepen understanding of the implementation of PPK-BLUD and its implications for health center performance. While the practical benefits, this research is expected to provide consideration and input for the management of health centers in evaluating their performance effectively and efficiently to achieve the goals set.

II. LITERATURE REVIEW

A. *Regional Public Service Agency*

Government Regulation Number 23 of 2005 which regulates the Financial Management of Public Service Agencies explains that a Public Service Agency is a government agency established with the aim of carrying out activities that prioritize efficiency and productivity without prioritizing profits, and providing services to the public in the form of goods and services for sale. According to Government Accounting Standards Statement (PSAP) Number 13 concerning Public Service Agencies states that the Public Service Agency is an entity within the central or regional government that is responsible for the management of non-separated state or regional assets and the agency is given discretion in financial management. Public Service Agency consists of two types, namely Central Public Service Agency and Regional Public Service Agency (BLUD). One of the agencies included in BLUD is the Puskesmas.

The Letter of the Minister of Home Affairs No. 440/8130/SJ regarding the acceleration of changes in the status of puskesmas to BLUD puskesmas explains that this transformation can provide a number of benefits. Some of the benefits that can be obtained include increasing accountability in managing finances, encouraging the use of capitation fees for operations or paying contract staff when needed, encouraging efficiency and effectiveness of spending, and ensuring the availability of adequate facilities (Herawati et al., 2022). According to Article 2 paragraphs 1 to 5 of Permendagri 79/2018, the purpose of BLUD is to improve the effectiveness, efficiency, economy, and transparency of public services in accordance with sound business practices and pay attention to the principles of justice, decency, and practicality. Therefore, BLUDs must provide better services to the community, adapt to changing community needs, and must be able to generate sufficient revenue according to the approved budget. To achieve this goal, the Regional Public Service Agency Financial Management Pattern (PPK-BLUD) can be applied as a financial management mechanism that is flexible but still pays attention to accountability, which allows BLUD to operate efficiently and improve the quality of public services.

PPK-BLUD provides a framework that allows puskesmas to operate independently with flexibility in managing the budget, including how to manage income and expenditure, cash management, and manage goods and services (Sulistiyowati and Sunaningsih, 2023). The flexibility possessed by PPK-BLUD is considered as a factor that can improve the quality of health services that are fast and precise, and easily accessible to the community, puskesmas have adequate facilities and infrastructure (Turiman et al., 2021). Sulistiyowati and Sunaningsih (2023) in their research found that the result of PPK-BLUD implementation is that puskesmas with PPK-BLUD status have their own accounts that can be used for transactions, without having to send funds to the regional treasury first. Thus, health centers do not need to make deposits to the regional treasury and have the authority to manage their own finances. In addition, the puskesmas also has the flexibility to change the budget allocation as needed with the approval of the head of the puskesmas without having to wait for approval from the local government.

B. *Performance Measurement*

Performance measurement is the process by which organizations evaluate employee performance with the aim of improving decision making (Tarigan and Sinaga, 2022). The main purpose of performance measurement is to motivate employees to achieve organizational goals and comply with predetermined standards of behavior. Performance measurement can

also be used as an evaluation material and benchmark to monitor the successful implementation of an organization's performance strategy, including public sector organizations or non-profit organizations (Anggraini et al., 2020). Public sector organizations focus on providing services to the public and managing public funds. In this case, what is included in public sector organizations is government organizations. The performance measurement process involves several stages, including goal setting, assessment criteria, identification of required data, implementation time, communication, feedback, report preparation, and final evaluation (Siddik et al., 2022).

Overall, performance measurement is an organizational evaluation process to understand the extent to which the achievement of the goals set has been achieved. Therefore, performance measurement is very important to assess individuals, groups, or processes in an organization, so that it can be ascertained whether the resulting performance is in line with the vision, mission, and goals of the organization (Hina et al., 2024). Performance measurement not only measures current achievements, but also becomes the basis for future strategic planning. One of the performance measurement methods that can be done is the Balanced Scorecard method which, in a business context, aims to increase competition (competitive), while for the public sector it emphasizes values, missions, and achievements (Romadhoni and Riharjo, 2020).

C. Balanced Scorecard as a Health Center Performance Evaluation Tool

The basic principle of the Balanced Scorecard is the cause-and-effect relationship that exists across measures in its four perspectives (Kober and Northcott, 2021). The Balanced Scorecard is used to evaluate organizational performance more comprehensively, not only focusing on financial performance but also covering non-financial performance. The objectives set in the financial, customer, and internal business process perspectives are to identify where the organization must excel to achieve reliable performance, while the learning and growth perspective objectives provide the infrastructure to achieve the objectives of the other three perspectives (Rumangu, et al., 2023).

The use of Balanced Scorecard as a performance measurement method in the organization will provide an overview of the organization's performance in the long term used by management as comprehensive information to measure the success of the organization (Kaplan and Norton, 1992). Balanced Scorecard can also help organizations to communicate strategy to all members of the organization (Kaplan and Norton, 2001). Balanced Scorecard is also able to identify organizational strategies that can be translated into interrelated goals and performance measures in four perspectives, so that managers can monitor and evaluate the implementation of the overall strategy (Kaplan and Norton, 1996). Thus, the Balanced Scorecard can be an effective tool to help organizations evaluate their performance and develop better strategies.

Balanced Scorecard is suitable for public organizations, especially health centers because it provides a comprehensive framework for measuring and managing organizational performance from various perspectives (Saumillaili and Handayani, 2021). Puskesmas as an organization that focuses on maximum health services to the community requires an approach that not only looks at financial aspects, but also customer aspects, internal business processes, and learning and growth. With the Balanced Scorecard, health centers can ensure that each of these aspects is managed in a balanced and sustainable manner, so as to achieve strategic goals (Mahmudi, 2019).

According to Kaplan and Norton (1996), the Balanced Scorecard has four perspectives that are described as follows:

1. A Financial Perspective.

The financial perspective is at the core of all other perspectives, because it emphasizes the achievement of financial goals to increase organizational profitability. Measurement in this perspective will show whether planning and implementation provide fundamental improvements to the organization. Indicators used to measure the ability of BLUD through a financial perspective are value for money, liquidity ratios, solvency ratios, and profitability ratios.

2. Customer Perspective

In the customer perspective of the Balanced Scorecard, the organization needs to identify the customers and market segments that will be the main targets. In addition, the organization must establish various performance measures for these market segments. Measurement of this customer perspective uses benchmarks such as customer retention, customer acquisition, and community satisfaction index (SMI).

3. Internal Business Process Perspective

In the internal business process perspective, the organization determines the important processes that must be mastered properly. This perspective also measures the great impact it has on customer satisfaction and the achievement of the organization's financial goals. This perspective can be measured through indicators such as service quality and service flow.

4. Learning and Growth Perspective

The purpose of this perspective is as a driving factor that affects the achievement of performance from the other three perspectives on the Balanced Scorecard. The learning and growth perspective describes the organization's ability to make improvements and changes by utilizing internal resources. The variables used to measure this perspective are employee training and employee retention.

By using the Balanced Scorecard, health centers can ensure that all important aspects of performance can be evaluated in a structured and systematic manner (Kaplan and Norton, 1996). The Balanced Scorecard not only aims to achieve strategic goals in providing optimal health services, but also increases transparency and accountability in resource management and improves operational efficiency (Herawati et al., 2022). Thus, the implementation of the Balanced Scorecard is key to effectively managing resources and strengthening the position of puskesmas as reliable health service providers that are responsive to community needs.

III. RESEARCH METHODOLOGY

A. *Research Design*

In this study, researchers used qualitative with a case study approach. According to Creswell and Creswell (2018), a case study is a qualitative research design that allows researchers to conduct in-depth exploration of a program, event, process, or activity for individuals limited by time and certain activities. In case studies, researchers can collect detailed information using various data collection methods in accordance with a predetermined time period. The selection of this method aims to obtain a comprehensive understanding of the performance conditions of the health center under study.

B. Object of Research

The research was conducted at the Morokrengan Health Center, which is located at Jalan Tambak Asri Gang XIII Number 7, Morokrengan, Surabaya City. This location was chosen because the health center has just implemented the PPK-BLUD system which aims to improve the efficiency, effectiveness and quality of health services. Although financially independent efforts have been made to improve services, there are still several aspects of performance at the Morokrengan Health Center that have not reached the optimal level and problems that need to be addressed. Therefore, a comprehensive performance evaluation is needed to assess achievements, identify areas of improvement, and provide recommendations to improve the quality of health services.

C. Data Collection Sources and Methods

Data sources are information that forms the basis for conducting research. In this study, there are two types of data used, namely primary data and secondary data. Sugiyono (2019: 296) defines primary data as data sources that provide direct information about the theme or topic of research to researchers. In this study, primary data includes observations and interviews obtained directly from several sources. Observation allows researchers to study behavior directly at the research location, so as to observe and verify the truth in research (Sugiyono, 2019). In connection with this study, researchers conducted observations or direct reviews at the Morokrengan Health Center, Surabaya City. Meanwhile, interviews are a communication process that facilitates the exchange of information between researchers and interviewees to gain understanding by asking structured questions (Sugiyono, 2019). Thus, interviews were conducted with relevant resource persons as follows.

Table 1. Interviewee Data

Source	Description
Head of Administration (Eny Widyawati)	Provides information on the performance of health centers and several <i>Balanced Scorecard</i> perspectives.
Accountant (Lina Novianti, S. Ak)	Provides information on financial perspectives as well as learning and growth.
Treasurer and Nurse (Afiyatun Nazilah, Amd. Kep)	Provides information related to financial, customer, and learning and growth perspectives.
Responsible for BOK and Public Health (Herlina Arisdanni, SKM)	Provides information on financial perspectives, internal business processes, and learning and growth.
Patient (Finna K and Siti)	Provide customer perspective information.

According to Sugiyono (2019: 296), secondary data is a data source that is not obtained directly by researchers, but through intermediaries. In this study, secondary data used, such as puskesmas financial reports, semesterly community satisfaction reports, puskesmas performance assessment reports, puskesmas profile documents, service flow, journals, and other supporting evidence a. By collecting data from records of previous events, the research

will gain a comprehensive understanding of the performance evaluation of Puskesmas Morokrengan by combining the use of primary data sources with secondary data.

D. Data Analysis Method

After the data collection process, the next step is to analyze the data to obtain accurate results. Data analysis is a systematic process of compiling, categorizing, synthesizing, and drawing conclusions from data obtained from interviews, field notes, and documentation so that it can be understood by oneself and others. (Sugiyono, 2019). In this study, data analysis was carried out through the following steps:

1. Researchers made direct observations and collected secondary data that provided information related to the research, such as puskesmas financial reports, community satisfaction reports, puskesmas performance assessment reports, puskesmas profile documents, and other supporting evidence. Once the data was obtained, it was observed carefully to understand the context better so that the researcher could explore the data collected.
2. Measuring and analyzing the performance of Puskesmas Morokrengan with the Balanced Scorecard method through four perspectives, namely financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. Financial perspective measurement is measured using value for money (economic ratio, efficiency ratio and effectiveness ratio), liquidity ratio (current ratio, quick ratio, and cash ratio), solvency ratio (debt to equity ratio and debt to asset ratio), and profitability ratio (return on assets and return on equity). The customer perspective is measured using customer retention, customer acquisition, and customer satisfaction. The internal business process perspective is measured using individual health efforts for non-inpatient and emergency services, public health efforts for mothers, infants, toddlers, and school-age children, administration and management, and service flow. The learning and growth perspective is measured by employee training and employee retention.
3. The researcher conducted interviews with several resource persons who have relevance to the problems in the research. By conducting interviews, researchers can explore more deeply about the research topic from the source's point of view.
4. After that, draw conclusions from the measurement results and the results of the interviews that have been conducted. This conclusion will provide an overview of whether the performance of the health center from each perspective is considered good or bad and what efforts are made to improve the Morokrengan Health Center in the future.

IV. RESULT AND DISCUSSION

A. Financial Perspective

After the implementation of PPK-BLUD at Puskesmas Morokrengan, financial management has improved due to flexibility and accountability. However, some aspects of financial management still face challenges, as revealed in an interview with Mrs. Afiyatun, as the expenditure treasurer that:

"Puskesmas can make expenditures and procure goods according to the needs of the puskesmas and the budget planning that has been determined by

the persons in charge of the puskesmas. The financial management is still under the supervision of the Health Office, which may be due to new policies at the puskesmas. The health center must also have conducted financial records"

As an accountant, Ms. Lina also explained the existence of flexibility and accountability by saying the following:

".... With the existence of PPK - BLUD, puskesmas have flexibility and accountability in financial management. Puskesmas Morokrembangan has the freedom to manage finances, ranging from cash, income, payables and receivables, procurement of goods, and expenditures. Puskesmas have also conducted financial records integrated in the system and made financial reports in accordance with procedures. However, some of these systems are not interconnected resulting in double entry and inefficiency."

Meanwhile, Mrs. Herlina as the person in charge of the BOK budget highlighted the aspects of flexibility and accountability by stating that:

"The financial management of puskesmas after implementing PPK - BLUD in the BOK budget section has provided good flexibility and accountability. Puskesmas can manage their own finances, including accounts payable and receivable, expenditure and procurement of goods. However, the puskesmas still gets revenue or levies that adhere to established local regulations and has not fully determined its own levies. Puskesmas also have accountability in the financial recording system and still need to be improved in the system can be interconnected"

Based on interviews from the three interviewees, it can be concluded that the implementation of PPK-BLUD has had a significant impact on flexibility and accountability in the financial management of puskesmas. Although there has been progress in independent financial management, there are challenges related to supervision and system integration that need to be improved to achieve optimal efficiency. Therefore, there is a need for further assessment of the financial condition of the Morokrembangan Health Center. Researchers measure the performance of health centers using guidelines from Marwani and Wuryani (2020) which include liquidity ratios, solvency ratios, and profitability ratios. In addition, researchers also added a financial performance measurement tool using *value for money*. This analysis shows the ability of PPK-BLUD to manage financial resources to achieve health service goals through the following financial statement ratios:

Table 2. Financial Perspective Benchmarks

Description	2022	2023
<i>Value for Money</i>		
Economic Ratio	79,16%	80,00%
Efficiency Ratio	89,38%	96,58%
Effectiveness Ratio	102,81%	101,02%
<i>Liquidity Ratio</i>		
<i>Current Ratio</i>	186.32 times	69.61 times
<i>Quick Ratio</i>	84.66 times	25.51 times

<i>Cash Ratio</i>	84.12 times	25.28 times
Solvency Ratio		
<i>Debt to Assets Ratio (DAR)</i>	0,23%	0,71%
<i>Debt to Equity Ratio (DER)</i>	0,23%	0,71%
Profitability Ratio		
<i>Return on Assets (ROA)</i>	- 24,42%	2,03%
<i>Return on Equity (ROE)</i>	- 24,48%	2,05%

Processed from the Financial Report of Puskesmas Morokrengan

Based on the table above, value for money in the economic ratio and efficiency ratio has increased which can be said to be good. This shows that Puskesmas Morokrengan managed to use funds efficiently and was able to minimize input costs to produce optimal outputs. Although the effectiveness ratio has not increased, it is still above 100%, which indicates that Puskesmas Morokrengan is still able to exceed the set target. The reason this happens is due to several factors, as revealed in the results of interviews conducted by researchers with Mrs. Lina as an accountant, that:

"This fluctuation is due to the non-achievement of expenditure realization due to higher standard unit prices than prices spent and adjustments to the needs of puskesmas. In addition, there was a decrease in income due to the deactivation of BPJS PBI. But this can be adjusted to the needs of"

The liquidity ratio at the Morokrengan Health Center has decreased, which indicates that the ability to meet short-term obligations has decreased. This decrease occurred due to a relatively large increase in debt compared to the previous year. This was also confirmed by Ms. Lina, as an accountant who stated that:

"... this occurred due to an increase in current assets and debt, allowing a decrease in the liquidity ratio. Current assets increased in inventories and receivables, while the increase in debt occurred in personnel expenditure debt and goods and services expenditure debt of BLUD. This debt occurred due to services sourced from non-capitation and unpaid retribution from November to December."

The solvency ratio has increased, which indicates that the health center has a good ability to meet its obligations. The increase in this ratio is due to an increase in assets and equity . This is in line with the interview conducted by researchers with Ms. Lina, who stated that:

"...The increase in assets and equity may largely be due to an increase in the value of assets, including improvements in the management of inventories, receivables, and equipment and machinery. In addition, the health center also had capital additions from surplus, which increased equity."

The profitability ratio in 2022 recorded negative results. However, in 2023 the profitability ratio increased, indicating that the health center was successful in increasing revenue. This increase is followed by sufficient profit and can provide an adequate return on equity owned. This was also stated by Ms. Lina as an accountant that:

"In 2022 there was a deficit due to inventory expenses and the allocation of supplies from the Health Office (dropping goods) of Puskesmas Morokrembangan was greater than its opinion. However, in 2023 the puskesmas has improved this with an increase in profit."

Thus, the results of the overall financial performance show that Puskesmas Morokrembangan has experienced positive improvements in management. However, these improvements have not been fully distributed across all aspects. There are some areas that require further attention, such as liquidity management to improve the ability to meet short-term obligations. The addition of adequate facilities from the expanded building and the presence of non-inpatients can potentially improve the financial perspective of the puskesmas. This not only improves the service to patients, but also attracts more patients thus increasing revenue from various sources.

B. Customer Perspective

In the customer perspective, this study analyzes the impact of PPK-BLUD implementation on the quality of service received by the community as customers. Indicators used in this perspective include:

Table 3. Customer Perspective Benchmarks

Description	2022	2023
<i>Customer Retention</i>	131,00%	167,00%
<i>Customer Acquisition</i>	63,00%	41,00%
<i>Customer Satisfaction</i>	82,35%	92,70%

Processed from the Profile and Customer Satisfaction Survey of Puskesmas Morokrembangan

Patient retention is a measure of success in retaining patients to use health services at certain facilities, especially puskesmas on an ongoing basis. At Puskesmas Morokrembangan, patient retention has increased, which shows that Puskesmas Morokrembangan is able to retain existing patients by looking at the number of old patients which continues to increase and reflects the effectiveness in building positive relationships between patients and the health services provided. Good service quality not only creates satisfaction for patients but also increases patient trust in the puskesmas (Putri and Vrikalora, 2023). This encourages patients to choose the same health center services again in the future. In the researcher's interview with Mrs. Eny as Head of Administration, she emphasized that:

"To maintain the number of patients, we usually have to maintain the quality of service because it is the key to retaining patients. The health center also improves internal parts, such as explaining the flow to patients..."

This was also conveyed by Mrs. Afiyatun, as treasurer and nurse, who stated that:

"We focus on improving service quality and building public trust in the puskesmas to maintain patient numbers. We strive to keep our services humane and patient-friendly..."

Thus, it can be concluded that Puskesmas Morokrembangan always maintains the quality of service which is the key to retaining patients. The health center also continues to improve

internally and provide humanist services. In addition, Puskesmas Morokrembangan officers also help provide a clear explanation of the service flow. Thus, Puskesmas Morokrembangan succeeded in increasing patient trust and satisfaction which contributed to increased retention during the period.

Patient acquisition refers to the process of acquiring or attracting new patients to use the services provided by a health facility, such as Puskesmas Morokrembangan. This process includes not only creating awareness of the services available, but also the quality of services provided as well as the overall patient experience. The decline in patient acquisition, as seen in the table, indicates that Puskesmas Morokrembangan has not reached an optimal level in attracting new patients. This condition poses a challenge to the puskesmas that could impact its financial and operational health as well as its ability to provide quality services to the community in need. According to Ms. Eny as the Head of Administration, in the interview she said that:

".... The decrease in the number of new patients may be due to a decrease in the number of diseases or it could be due to the low level of education of the community which can make it difficult to provide education, so that awareness about the importance of health services is still lacking. Nevertheless, the puskesmas continues to make promotional efforts with social media."

Meanwhile, Mrs. Afiyatun as the treasurer and nurse stated in the interview as follows:

"The decrease in the number of new patients at puskesmas in 2023 may be due to several factors, such as better public awareness of the importance of disease prevention through our promotive and preventive programs. In an effort to attract people to come to the puskesmas, we run various promotional programs and also increase cooperation with cadres to expand the reach of our promotions. In addition, we are working to improve puskesmas facilities to meet the needs of patients."

Thus, it can be concluded that the decline in patient acquisition at Puskesmas Morokrembangan is caused by several factors, both in the form of increased public awareness of the importance of disease prevention and the low level of public education because it is difficult to provide education. In addition, facilities that do not fully meet the needs of the community also play a role in reducing the number of patients visiting. However, Puskesmas Morokrembangan has made various promotional and educational efforts continuously to attract the interest of the community in utilizing health services. With this strategy, promotion and education can be improved again in the hope that patient acquisition can increase in the future.

The customer satisfaction of Puskesmas Morokrembangan has increased every year, indicating the continuous efforts of the puskesmas in improving services to make the community feel satisfied. Although the community satisfaction survey report shows complaints related to the speed of service, the interview results show a positive response to the quality of

service after implementing PPK - BLUD . This was conveyed by Ms. Finna as a patient in the interview who stated that:

"Waiting time is already faster if patients follow the estimation on the queue number on the E-Health system. Response is good and staff are responsive in dealing with patients"

Meanwhile, there is a statement from Mrs. Siti as a patient of Puskesmas Morokrembangan who conveyed the same thing that:

"The waiting time is quite fast because it uses estimation through the E-Health system, the facilities provided are also quite adequate, maybe it can be improved in several things such as buildings, toilets, waiting rooms, etc. so that patients are comfortable"

Thus, Puskesmas Morokrembangan needs to maintain services that are considered good by patients in terms of waiting time, responsiveness, and ease of access for patients who understand using technology. In addition, the puskesmas must improve aspects of the service that are deemed unsatisfactory, educate patients to facilitate access to services, and improve facilities and infrastructure, especially buildings, waiting rooms, and other facilities. The existence of inpatient facilities can also increase patient visits, so as to better meet the expectations and needs of the community as a whole. This step is important to strengthen public trust in Puskesmas Morokrembangan as a reliable and quality health service provider.

C. Internal Business Process Perspective

In the perspective of internal business processes, this study aims to evaluate how the implementation of PPK-BLUD affects the effectiveness and efficiency of operational processes at puskesmas towards the quality provided. Indicators studied in this perspective include:

Table 4. Internal Business Process Perspective Benchmarks

Description	2022	2023
Individual Health Efforts (UKP) Non-Hospitalization and Emergency Services		
Non-Inpatient Services	99,30%	100,00%
Emergency Services	100,00%	100,00%
Community Health Efforts (SMEs) for mothers, infants, toddlers, school-age children		
Maternal Health Services	100,00%	100,00%
Infant Health Services	100,00%	100,00%
Child Health Services for Toddlers and Preschoolers	100,00%	100,00%
School-age Children and Adolescent Health Services	100,00%	100,00%
Administration and Management		
General Management	100,00%	90,00%
Equipment and Infrastructure Management	88,00%	100,00%
Financial Management	100,00%	100,00%
Human Resource Management	100,00%	100,00%
Pharmaceutical Equipment Management	100,00%	100,00%

Processed from the Morokrembangan Health Center Performance Assessment Report

Based on the table above, in 2023 there is an increase in non-inpatient services in Individual Health Efforts (UKP) at Puskesmas Morokrengan, which shows that the puskesmas has succeeded in perfecting services to reach the maximum level of satisfaction. However, in 2022 Puskesmas Morokrengan faced obstacles to achievement in inpatient services. The obstacles to achievement were stated in interviews by researchers and Mrs. Herlina as the person in charge of Public Health that:

"The non-achievement in the UKP division in hospitalization in 2022 was due to cases of Diabetes Mellitus and hypertension, as well as the high average use of drugs, but this has been resolved in 2023 so that performance in hospitalization achieved maximum results. For emergency services, we have always achieved good performance and there have been no obstacles."

Thus, it can be concluded that the UKP in the puskesmas inpatient service has managed to achieve optimal results after overcoming the obstacles that occurred in the previous year. Puskesmas have also ensured to give the highest priority in providing care by considering the most urgent medical needs for patients. In addition, emergency services have remained consistent with achievements in both 2022 and 2023, reflecting the health center's ability to maintain high standards in critical situations. This improvement not only shows the commitment of Puskesmas Morokrengan in improving the quality of health services, but also illustrates their dedication to ensuring the overall health and safety of the community, both in routine and emergency cases.

Puskesmas Morokrengan has shown extraordinary commitment in implementing Community Health Efforts (SMEs). SME services remain consistent with achievements in both 2022 and 2023, showing that the puskesmas has succeeded in maintaining optimal quality and coverage of services. Mrs. Herlina as the person in charge of public health also stated that

"In 2022 there were cases of children under five who were stunted. However, the puskesmas is always monitoring and improving nutrition to achieve maximum results. Although there are also some cases caused by children reaching the age limit, the puskesmas still strives to overcome these problems to achieve maximum performance results."

Thus, it can be concluded that Puskesmas Morokrengan has been committed and successful in maintaining the quality and coverage of optimal health services, especially for children under five. This achievement confirms the dedication of Puskesmas Morokrengan in ensuring the health and welfare of the community through quality and sustainable services. This step also reflects the puskesmas' commitment to improving health service standards.

Puskesmas Morokrengan also showed significant improvements in administration and management performance. However, there is a decline in general management due to timing errors or *miss communication*. This is confirmed by Mrs. Herlina who is related to the cause of the decline, that:

"There was a decline in administration and general management due to management review and internal audit not achieving maximum performance and timing errors."

Meanwhile, Ms. Eny also stated the same thing in an interview with the researcher as follows.

"This decrease is due to the lack of implementation of management reviews and internal audits that should have been carried out twice, but were constrained due to lack of internal coordination and busy accreditation preparations...."

Therefore, it shows the need for increased review meetings and internal audits at Morokrengan Health Center to support performance improvement and establish more effective communication. This is a strategic step to ensure management runs effectively and efficiently in accordance with established standards. In contrast, the management of equipment and infrastructure facilities improved to maximum results, reflecting the puskesmas' commitment to improving the quality of infrastructure and medical equipment. Based on an interview with Ms. Herlina, she said that:

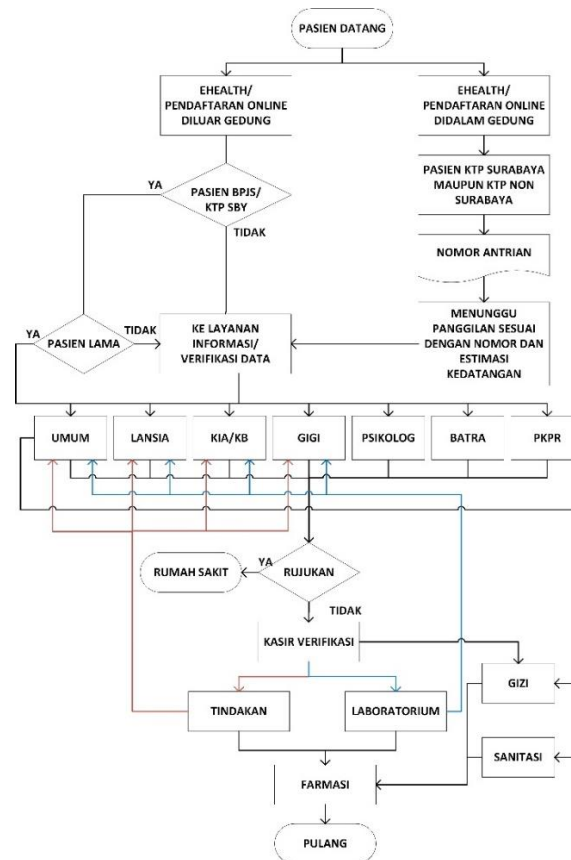
"Equipment management did not achieve maximum results because it needs to be planned or added information on the procurement of expired AEDs and AED medical device service cards. However, this has been resolved by the team responsible for this."

Meanwhile, a statement from Mrs. Eny as the head of administration in an interview with researchers stated that:

"In 2022, it did not achieve maximum results due to the absence of supporting data for the maintenance of AED equipment and should have attached the 2023 Medical Device RKA. However, for 2023, it has achieved the desired results due to good cooperation. For other management, it has also been implemented well."

Thus, the improvement of equipment management and infrastructure facilities at Puskesmas Morokrengan in 2023 shows improvements in the planning, procurement, and maintenance of medical devices that contribute to achieving better results. Likewise, financial management, human resource management, and pharmaceutical equipment management managed to maintain perfect performance with 100% achievement for two years. This success reflects the dedication and professionalism of the entire puskesmas team in carrying out their duties. In addition, service flow is also an indicator in the internal business process perspective. With a good service flow, patients can experience a smoother and more efficient process.

Figure 1. Flow of Health Center Services



Processed from the flow of Morokrengan Health Center services in 2022-2023

Based on the picture above, it shows that the service process of Morokrengan Health Center has been well integrated. The flow designed at this puskesmas aims to ensure that patients receive appropriate and efficient care, as well as reduce obstacles that may occur during the service process. This was stated by Ms. Finna in an interview conducted by researchers that:

"I feel that the flow of services at this puskesmas is quite clear and easy to understand. I also did not experience any confusion or difficulties"

Meanwhile, Ms. Siti also stated about the integrated service flow as follows:

"I feel that the flow at the puskesmas is quite good. The staff there also always give good directions"

From the two patients interviewed, it was concluded that a well-integrated service flow can contribute to a good and structured service quality for patients. Thus, efforts to continuously improve and refine the service flow at Puskesmas Morokrengan will be very supportive in providing a positive experience for patients. This step is also important to maintain patient satisfaction in providing quality services.

To maintain the internal business process perspective, the puskesmas can add sufficient specialized poly and non-inpatient facilities. This can not only improve the financial perspective as well as the learning and growth perspective, but also broaden the appeal to customers by

providing more complete and convenient treatment options in a trusted environment. Therefore, investment in the development of these facilities also has the potential to improve operational efficiency and service quality.

D. Learning and Growth Perspective

The learning and growth perspective aims to evaluate the ability of puskesmas to develop human resources to support continuous performance improvement after the existence of PPK-BLUD. Relevant indicators to measure the performance of this perspective include:

Table 5. Learning and Growth Perspective Benchmarks

Description	2022	2023
Employee Training	46%	55%
Employee Retention	2,4%	4,5%

Processed from the Profile of Puskesmas Morokrembangan Year 2022-2023

Based on the table above, it can be seen that there has been an increase in the training organized for employees at the puskesmas which shows good results. This finding reflects management's commitment to improving the skills and knowledge of health workers through various training programs. More intensive training has been shown to contribute to increased employee competence, improved quality of health services provided, and higher patient satisfaction. According to Ms. Eny as the head of administration, she revealed regarding employee training that:

"If there is a budget for training, then the management asks who wants to conduct employee training. In addition, employees also attend training provided by the Office and independent training"

Ms. Lina, who is also an accountant, highlighted matters related to employee training, stating:

"Financial training is usually organized by the Health Office or City Government if there is a new system. Training not only improves understanding, but adds skills"

According to Mrs. Afiyatun as an expense treasurer and also a nurse, she revealed that:

"Training in the field of management has been carried out, but for the field of nurses more often conduct training from the agency or independently. The training is not only medical knowledge but teaches technicalities in handling complex cases."

Meanwhile, Mrs. Herlina, in an interview with researchers, stated the following regarding employee training:

"... . Employee training is also more often carried out by doctors, nurses and midwives . To support the profession, they usually conduct independent training or zoom from the Ministry of Health . Training can provide deep insight"

From all of these interviews, it can be concluded that training at Puskesmas Morokrembangan varies depending on the professional field of each employee. Training is

provided either from the Health Office, the Ministry of Health, or conducted independently, but the results remain consistent in improving and meeting the needs of good health services. The training also significantly improves in-depth understanding and skills in relevant areas. This helps them to be better prepared to face challenges and complex situations, and provide good service to patients.

Based on the results above, it can be seen that the employee retention rate at Puskesmas Morokrembangan has decreased from 2022 to 2023, although overall it still shows good results. This decrease was caused by employees who were transferred. Employee retention rates can be influenced by a stable work environment and high employee satisfaction with working conditions at the health center (Seran *et al.*, 2018). This shows the importance of creating supportive working conditions in order to retain and improve employee performance. The Head of Administration of Puskesmas Morokrembangan, Mrs. Eny stated in her interview that:

"..... We provide various trainings to improve staff competencies as well as performance-based incentives to make employees feel valued and motivated to continue developing. We also strive to create a comfortable working environment, have harmonious relationships ..."

Based on the interviews above, it can be concluded that incentives and training are factors in keeping employees at the health center. In addition, the importance of creating a conducive work atmosphere, harmonious relationships between employees, and support from management are also very instrumental in creating a positive work environment. These efforts have proven effective in retaining employees and have an impact on improving the quality of services provided to the community. The implementation of adequate facilities is also very important to expand the scope of health center services and increase the number of patients who come. Facilities that meet the needs of the community not only improve the learning and growth perspective, but can also generate financial improvements that support increased employee training programs as well as additional human resources needed for more effective operations.

E. Evaluation of Health Center Performance with the Balanced Scorecard Method

Overall, the performance results of Puskesmas Morokrembangan after the implementation of PPK - BLUD with the *Balanced Scorecard* method introduced by Kaplan and Norton in 1992 showed an increase. *The Balanced Scorecard* method not only helps public organizations, such as puskesmas, evaluate and monitor performance from various aspects, but also makes it possible to make strategic decisions (Rasidi and Sadmoko, 2019). The implementation of the *Balanced Scorecard* also has a positive impact on the performance of health centers comprehensively to improve the efficiency of managing financial resources, responding well to customer needs, improving internal business processes, and developing staff and organizations in a sustainable manner .

From a financial perspective, the implementation of PPK-BLUD at Puskesmas Morokrengan shows good results. On the other hand, there is a decrease in the liquidity ratio which indicates weakness in the use of current assets to finance debt. To ensure sustainability in financial growth and balance, it is necessary to make efforts to improve the quality of financial performance in achieving organizational goals. Efforts that can be made by health centers to improve financial management include making more accurate and detailed plans and projections, implementing internal control systems, evaluating financial performance to reduce risks and identify areas of improvement, and integrating technology to facilitate financial management. In addition, the puskesmas can collaborate with external parties to generate additional revenue, improve and expand the range of health service promotion, and add additional services to increase revenue. These efforts will help Puskesmas Morokrengan to optimize financial management and support sustainable operations.

Puskesmas Morokrengan has shown good results in the customer perspective after the implementation of PPK-BLUD, although optimization is still needed in customer acquisition. To maintain and improve performance in the customer perspective, efforts that can be made are to increase speed and accuracy in service, increase socialization related to service products through posters or social media, improve the quality of facilities and infrastructure, increase empathy and humanist attitudes to patients, and apply more sophisticated technology to improve the experience for customers. All of this will help Puskesmas Morokrengan achieve its strategic goals in providing optimal service to the community.

The implementation of PPK-BLUD at Morokrengan Health Center also has a positive impact on internal business processes which are declared good. The results of the analysis show an increase and consistency in service quality, especially in promotive and preventive efforts carried out by the puskesmas. This reflects the efforts of the puskesmas in building excellence and public trust. The implementation of PPK-BLUD has also assisted puskesmas in creating a clearer and more structured service flow to improve service efficiency. To improve service quality, puskesmas can make efforts such as integrating information technology systems, creating *telemedicine* services for remote consultations, adding inpatient services or specialty clinics needed by the community, always monitoring service quality, building cooperation with cadres or coordination with inter-service units, and providing awards for employees who make innovations. These efforts demonstrate the puskesmas' commitment to providing better services to the community and improving service quality.

Based on the results of the learning and growth perspective of the Morokrengan Health Center after implementing PPK-BLUD, it shows that training for employees is good enough because there are efforts to increase training. In addition, the employee retention rate also shows positive results because it is able to maintain stable employees. To maintain this situation, the puskesmas can make efforts such as collaborating and exchanging knowledge with other teams or puskesmas on an ongoing basis, improving governance and making

improvements to infrastructure, providing information systems that are easily accessible to employees, creating a positive work culture or creating a conducive work environment, improving employee welfare, and holding reward programs to increase employee motivation. With these efforts, the health center can continue to retain employees and ensure that employee training can be provided optimally.

Thus, Puskesmas Morokrembangan after implementing PPK-BLUD based on the *Balanced Scorecard* has demonstrated a strong commitment in all aspects of its operations. With a focus on financial efficiency, responsive customer service, development of good internal business processes, and investment in employee growth and development. The health center has also managed to improve its operational effectiveness and strengthen its position as a choice in public health services. These actions reinforce Puskesmas Morokrembangan's dedication to providing quality and sustainable services to all the communities it serves.

V. CONCLUSION

Based on the results of the research and discussion that has been described, it can be concluded that the performance of the Morokrembangan Health Center after the implementation of PPK-BLUD as a whole is in the good category from various perspectives. From a financial perspective, it shows good results which indicates that the health center is able to manage its finances effectively. Although there is a decrease in the liquidity ratio which indicates a weakness in the use of current assets to finance debt. The customer perspective shows good patient retention and patient satisfaction, but there is patient acquisition that reflects unfavorable results. In addition, good results were also shown by service quality and service flow from the internal business process perspective. Employee training and employee retention showed good results from the learning and growth perspective.

Puskesmas Morokrembangan is expected to be a basis for consideration to maintain good performance and pay attention to performance indicators that are not good in improving their performance so that the health services provided are more optimal. One way to improve performance is to improve and add to existing building facilities, such as providing a comfortable waiting room, more sophisticated medical equipment, and adequate consultation rooms. In addition, the establishment of inpatient services is also an important step to expand the scope of health services. Thus, the perspective of the Balanced Scorecard is expected to increase along with the improvement of the quality of services provided so that it reflects a more comprehensive and satisfactory performance. For future research, it is recommended to develop the scope of the puskesmas and expand the analysis and research time period if taking the same area.

This study provides an in-depth understanding of the performance of health centers in implementing the PPK-BLUD policy. Evaluation of puskesmas performance with the Balanced Scorecard after the implementation of PPK-BLUD has a positive impact on the community and government. The impact for the community is that patients can expect improved health services, especially in terms of service quality and continuous improvement from year to year. Meanwhile, the impact for the government is to help identify shortcomings that need to be improved and advantages that need to be maintained in implementing PPK-BLUD. This research is a means of evaluating puskesmas to improve the quality of performance in the future.

The limitation of this study is the unavailability of the Head of Puskesmas Morokrembangan to be interviewed, which means that some important information may not be explored in depth. However, the information needed can still be obtained through interviews with the Head of Administration of Puskesmas Morokrembangan instead of the Head of Puskesmas Morokrembangan so as not to reduce the meaning of the information sought. Another limitation of this study is that the financial statements available for analysis are only the last two years because the PPK-BLUD implementation policy of Puskesmas Morokrembangan was only established starting in 2022. This affects the results of the evaluation of financial performance which cannot reflect significant changes in performance after the implementation of PPK-BLUD.

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