



## Performance Analysis f Regional Public Service Agency Abepura Regional Public Hospital Papua Province

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### ABSTRACT

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The aim of the research is to analyze the performance of the Regional Public Service Agency, Abepura Regional General Hospital, Papua Province. This type of quantitative descriptive research with a sample size of 100 patients and 87 employees. Data was obtained using questionnaires and secondary data from the Abepura Regional General Hospital. The research results were obtained performance based on the patient's perspective regarding retention is considered good, but poor performance in patient acquisition results in a lack of patient satisfaction. Performance financial perspective revenue growth NPM (net profit) has increased well and there has been good efficiency and effectiveness after becoming a Regional Public Service Agency. The growth and learning perspective of employee retention and employee training is not good. Employee productivity is good with an increase in operating profit, but employee satisfaction is less satisfied.

## **INTRODUCTION**

The issuance of Republic of Indonesia Government Regulation Number 23 of 2005 concerning Financial Management of Public Service Bodies (BLUD), was welcomed by several Regional General Hospitals (RSUD), as the first step to becoming an independent Regional General Hospital (Farwitawati, 2021). One type of entity included in the Regional Public Service Agency is a hospital. Apart from being a commercial unit, the hospital business has social goals which are reflected in the administration of the hospital business unit (Chrishartoyo et al., 2017). The mission of the hospital cannot be separated from the humanitarian mission, but it can be denied that there are still conflicts of interest between various parties in hospital management. This conflict of interest is related to the categorization of hospital organizations as either business organizations or non-profit organizations (Priastuti, 2017).

Regional governments are required by Minister of Home Affairs Regulation Number 61 of 2007 & Law No. 44 of 2009 concerning Hospitals to organize hospitals that utilize BLUD management, namely PPK-BLUD (Candrasari et al., 2018). The Regional Public Service Agency (BLUD) of Abepura Regional Hospital was finally officially launched on Friday 23 December 2022. The process of the hospital becoming a BLUD has been going on for seven years, since October 2014, but in 2018 there was a change in regulations which required Abepura Regional Hospital to make adjustments, namely with Permendagri 79 of 2018.

In the 2021 National Hospital Quality Indicator, the Abepura Regional Hospital Patient Satisfaction Indicator reached 95%, exceeding the target of 76.61% and conducted a trial of online outpatient registration via the Abepura Regional General Hospital website, expanding the scope of outpatient and inpatient services Inpatient care includes Cardiac Polyclinic, Urological Polyclinic and Neurosurgery. In 2022, since it was inaugurated as a BLUD, the problem faced is the limited regional budget because the Abepura Regional General Hospital is considered capable of being independent by the regional government. The source of funds for the Regional Expenditure Revenue Budget for the 2021 Abepura Regional General Hospital is IDR. 240.128,000,000, in 2022 it will decrease to Rp. 187,241,000,000 and in 2023 it will be Rp. 155,205,000,000. Meanwhile, BLUD funds sourced from Abepura Regional Hospital in 2022 amount to Rp. 75,614,000,000 and in 2023 it will decrease by Rp. 75,000,000,000. The Abepura Regional General Hospital's services are still running well and smoothly, including being able to employ 130 volunteer interns, being able to employ cleaning service personnel and still being able to contract resource security personnel so that the Abepura Regional General Hospital's services to the community are still running well.

The performance assessment of the Abepura Regional General Hospital from a health service perspective includes BOR perspective (Bed Usage Rate), ALOS perspective (average length of stay for patients), TOI perspective (turnover grace period), NDR perspective (mortality rate 48 hours after admission for every 1000 patients discharged) and the GDR perspective (the general death rate for every 1000 sufferers comes out). From 2021 to 2022 the

BOR value shows a decline. Even though this figure shows a level of decline, it is still within the ideal level. ALOS in 2021 to 2022 is 5 days. Because ALOS shows the average length of stay for a patient, from this data it can be concluded that the average length of stay for each patient at the Jayapura Regional General Hospital is 5 days, which is in the ideal range with good assessment criteria. The TOI value shows an increase from 2021 to 2022 of 0.05%. This shows that the utilization of beds / BOR at the Jayapura Regional General Hospital is with good criteria. The NDR value has increased. In 2015 there were 29.96 people, in 2016 it increased to 34.6 people and the GDR showed an increase, namely in 2021 the number of patients died 503 people, increasing in 2022 the number was 596 people.

The management of the Abepura Regional General Hospital needs comprehensive information about the hospital's performance in order to achieve the hospital's goals and progress in the future. Hospital management needs performance information not only referring to financial aspects and national service standards determined by the government but also other indicators that can be used as a measure to state whether the hospital's performance is good or bad. The Balanced Scorecard performance measurement method involves four perspectives, namely: Financial Perspective, Patient Perspective, Internal Business Process Perspective and Learning and Growth Perspective (Tresna, 2023).

Research conducted by Nuryati (2020) which analyzed financial performance before 3 years and after the implementation of a 3 year financial management pattern in regional public service agencies (Case Study at Respira Lung Hospital) found that there was no difference in health service performance from a financial perspective. There is a difference with declining financial performance due to decreasing APBD funds, which has an impact on other health services. Starting from the description above, then "The aim of this research is to analyze the performance of the Regional Public Service Agency, Abepura Regional General Hospital."

## **THEORETICAL REVIEW**

### ***Understanding Performance***

If performance is something that is very important for organizational life, the question is what exactly is performance? This question becomes increasingly important because as Armstrong & Baron (2005) say "if we are unable to define performance it is the same as we are unable to measure and manage performance - if you can't define 1.8 Performance Management performance, you can't measure or manage it.". Performance is a multifaceted construct (Hubbard, 2009) where each party concerned with performance tends to define performance according to their understanding and interests.

Performance is carrying out an activity and perfecting it in accordance with one's responsibilities with the results as expected. Meanwhile, performance as a noun means "Thing done"/a result that has been done (Riskiyadill, nd). According to Bilson Simamora (2002:423) Performance is a translation from English, performance or job performance, but in English it is

often shortened to just performance. Performance in Indonesian is also called work performance. Performance or work achievement (performance) is defined as an expression of ability based on knowledge, attitudes, skills and motivation in producing something. Work performance is defined as the achievement of certain job requirements which can ultimately be directly reflected in the output produced, both in quantity and quality.

### ***Regional Public Service Agency***

Regional Public Service Agency hereinafter abbreviated as BLUD (the abbreviation in Indonesian is the system implemented by the department's technical implementation unit/regional body in giving service to people who have flexibility in financial management as an exception to the management provisions are in general (Mahmudah, 2022).

According to article 1 of the Minister of Home Affairs Regulation No. 61 of 2007, Regional Public Service Bodies (BLUD) also provide services to the community in the form of providing goods and/or services that are sold without prioritizing making a profit. One of the service's technical implementation units that must be in the form of a BLUD is the Community Health Center. Community health centers must improve the quality of the best health services for the community. Considering that Community Health Centers are the spearhead of the most basic public health services, improving services and their management must be given special attention. Determining BLUD goals is important, because: Public services more effectively, efficiently, economically, transparently and responsibly by paying attention to the principles of justice, propriety and benefits in line with sound business practices; Formed to help achieve the goals of the Regional Government, with legal status that is not separate from the regional government; In implementing its objectives, BLUD (Regional Public Service Agency) is given flexibility in managing its finances; BLUD financial management is part of regional financial management (Mahmudah, 2022).

### **METHODOLOGY**

When conducting research, it is important to use the method (Ilham, 2021). This method is a tool to achieve or answer research objectives (Wambrauw, 2023; Ilham et al., 2020). Therefore, this research uses a quantitative descriptive method, namely a research technique that processes data in the form of numbers as a result of measurements and convection results. Descriptive research can also describe what problems occur (Notoatmodjo, 2018). The descriptive research in this study describes the performance of the BLUD of Abepura Regional Hospital based on a balanced scorecard perspective. The research location was carried out at Abepura Regional Hospital which was carried out in November-December 2023.

The population in this study was 100 patients and 87 employees as primary data and financial reports (NPM, efficiency and effectiveness) and hospital performance (BOR, ALOS, TOI, NDR, GDR). The data was analyzed in percentage terms before and after becoming the BLUD of Abepura Regional Hospital in 2021 and 2022.

**RESULT**

*Patient Perspective*

**Table 1.**  
**Results of Patient Retention Measurement for the Regional Public Service Agency (BLUD) of the Abepura Regional General Hospital (RSUD) in 2022-2023**

Year	Number of Old Patients	Number of Patients	(Number of Old Patients / Total Patients x 100%)	Go on
2022	39,172	46,966	83.4%	0.2%
2023	34,113	40,801	83.6%	

Source: Secondary Data, 2023

Based on the data and calculation results presented in the table above, it can be seen that the patient retention rate from 2022 to 2023 has increased by 0.2%, where patient retention for 2022 is 83.4% to 83.9% in 2023. Based on the results obtained from the calculations above, it shows that the performance from the patient perspective when viewed from patient retention can be said to be "Good".

*Ability to control patients*

Indicator acquisition patients aims to measure how much the hospital has succeeded in attracting new patients. This indicator is measured by comparing the total number of new patients with the total number of patients.

**Table 2.**  
**Results of Measuring the Ability to Control Patients of the Regional Public Service Agency (BLUD) of the Abepura Regional General Hospital (RSUD) in 2022-2023**

Year	Number of New Patients	Number of Patients	(Number of New Patients / Total Patients x 100%)	Down
2022	7,794	46,966	16.6%	0.2%
2023	6,688	40,801	16.4%	

Source: Secondary Data, 2023

Based on the data and calculation results presented in the table above, it can be seen that the patient acquisition rate from 2022 to 2023 has increased by 0.2%, where patient retention for 2022 is 16.6% and in 2023 has decreased to 16.4%. This shows that the performance of the patient perspective when viewed from patient acquisition can be said to be "quite good".

**Patient Satisfaction**

**Table 3.**  
**Distribution of patients according to age, gender, occupational education at the Regional Public Service Agency (BLUD) Abepura Regional General Hospital (RSUD)**

No	Variable	N	Percentage (%)
1	<b>Age</b>		
	20-25 years	31	31
	26-35 years old	25	35
	36-45 years old	20	20
	46-59 years old	10	10
	> 60 years	4	4
2	<b>Gender</b>		
	Man	36	36
	Woman	64	64
3	<b>Education</b>		
	elementary school	3	3
	JUNIOR HIGH SCHOOL	7	7
	SENIOR HIGH SCHOOL	48	48
	College	42	42
4	<b>Work</b>		
	Not working	42	42
	Work	58	58
Amount		100	100

Based on the characteristics of the patients, most of them were aged between 20-25 years, 31 people (31%), female, 64 people (64%), 48 people (48%) had a high school education and worked.as much58 people (58%).

The level of patient satisfaction can be seen in table 4.6 below

**Table 4.**  
**Results of measuring patient satisfaction at the Regional Public Service Agency (BLUD) of the Abepura Regional General Hospital (RSUD) for each attribute in 2022-2023**

Indicator	No	Question	Total	%	Ket
Guarantee	1	Quality of service	329	71	Less satisfied
	2	Speed and timeliness of service	316	68	Less satisfied
	3	Security	318	69.8	Less satisfied
Responsiveness	4	Information	303	66.6	Less satisfied
	5	Rates	306	67.4	Less satisfied
	6	Payment method	319	69.8	Less satisfied
Empathy	7	Room condition	296	61.4	Less satisfied
	8	Flexible payment times	313	64.2	Less satisfied
Indicator	No	Question	Total	%	Ket
Reliability	9	Complaints/complaints	318	70.8	Less satisfied
	10	How employees work	314	71.8	Less satisfied
Direct evidence	11	Equipment quality in	322	73	Less satisfied

		terms of completeness			
	12	Quality of equipment in terms of cleanliness	314	74	Less satisfied
	13	Neatness and cleanliness of employees	314	71.6	Less satisfied
	14	Cleanliness	311	72.2	Less satisfied
<b>Amount</b>			4858		
<b>Percentage (%)</b>			69.4		
<b>Criteria</b>			Less satisfied		

Table 4 shows that the highest score is in answer number 11 regarding the quality of equipment in terms of completeness with a total score of 322 and the lowest is in answer number 7 regarding the condition of hospital rooms with a total of score 296. The total recapitulation of patient satisfaction results was 4393. From the results of this number, a percentage score of 62.8% was obtained. This means that patient satisfaction at the BLUD of Abepura Regional Hospital has a level of satisfaction in the less satisfied category with the services provided by the BLUD of Abepura Regional Hospital.

#### Financial Perspective Performance

The performance of the Regional Public Service Agency (BLUD) of the Abepura Regional Public Hospital (RSUD) based on the financial perspective of Net Profit Margin (Net profit)

**Table 5.**  
**The performance of the Regional Public Service Agency (BLUD) of the Abepura Regional Public Hospital (RSUD) based on the financial perspective of Net Profit Margin (Net profit) Year 2022-2023**

Year	Net profit (Rp)	Sale (Rp)	Net profit/sales x 100%	Go on
2022	1,175,480,896	39,982,388,560	2.9	2,4
2023	2,520,249,432	47,544,346,961	5.3	

Table 5 shows that the NPM (Net Profit Margin) indicator or net profit has increased by 2.4% from 2022 to 2023, namely in year In 2022, net profit will reach 2.9% and increase in 2023 to reach 5.3%. This shows an increase in financial performance based on net profit margin from 2022 to 2023.

**The performance of the Regional Public Service Agency (BLUD) of the Abepura Regional General Hospital based on a financial perspective on the level of efficiency**

**Table 6.**  
**Performance of BLUD RSUD Abepura based on financial perspective Efficiency (Net profit) Year 2022-2023**

Year	Cost realization (Rp)	Income Realization (Rp)	(Cost realization/ Revenue	Go on
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			realization x 100%)	
2022	59,226,146,308	39,982,388,560	148.1	40.2
2023	51,308,334,084	47,544,346,961	107.9	

Table 6 shows that the efficiency level in 2022 was 148.1% and in 2023 there was an increase in efficiency of 107.1% with a percentage increase in efficiency reaching 40.2%. The efficiency ratio which has increased during the period 2022 to 2023 shows a good level of efficiency.

**Performance of the Regional Public Service Agency (BLUD) of the Abepura Regional Public Hospital (RSUD) based on a financial perspective on the level of effectiveness**

**Table 7.**  
**Performance of BLUD RSUD Abepura based on financial perspective of effectiveness Year 2022-2023**

Year	Realization Income (Rp)	Target Revenue (Rp)	Realization/target x 100%	Good
2022	39,982,388,560	45,560,000,000	87.8	6.5
2023	47,544,346,961	50,455,000,000	94.2	

Table 7 shows that the level of effectiveness from 2022 to 2023 increases by 6.5% with the income target and income realization obtained on in 2022 it will be 87.8% and in 2023 there will be an increase of 94.2%. The effectiveness ratio has increased during the period 2022 to 2023, indicating a good level of effectiveness.

**Performance of the Regional Public Service Agency (BLUD) of the Abepura Regional Public Hospital (RSUD) based on an internal business perspective BOR (Bed of Rate)**

**Table 8.**  
**Abepura Regional Hospital BLUD BOR value for 2022 - 2023**

Indicator	YEAR			
	2022		2023	
<i>Bed Occupancy Rate(DRILL)</i>	Number of Inpatients	Average/yea r	Number of Inpatient Patients	Average/d ay
	4,704	64%	2,761	60%

From the data above, it can be concluded that the performance of the BLUD RSUD Abepura has been good for this BOR indicator, this is proven by the inclusion of the ideal criteria set by the Indonesian Ministry of Health (2015), namely this indicator is between 60-85%. From 2022 to 2023 the BOR value shows a decline. Although this figure shows the level decline but still at an ideal level. The ideal BOR value also indicates that the number of patients treated does not exceed the available bed capacity at the BLUD of Abepura Regional Hospital. The BOR value from 2022 to 2023 will decrease so that the BOR indicator is considered less good.

**ALOS (Average Length of Stay)**

**Table 9.**  
**Abepura Regional Hospital's ALOS BLUD value for 2022 - 2023**

INDICATOR	YEAR			
	2022		2023	
<i>Average Length of Stay (ALOS)</i>	Number of patients discharged	Average/year	Number of patients discharged	Average/day
	4,704	6 days	2,761	6 days

In general, from 2022 and 2023, the BLUD of Abepura Regional Hospital will show quite good performance, because the ideal ALOS value indicator as determined is between 3 and 12 days. ALOS from BLUD RSUD Abepura is in an ideal position. ALOS from 2022 to 2023 is 6 days. Because ALOS shows the average length of stay for a patient, from this data it can be concluded that the average stay for each patient in the BLUD of Abepura Regional Hospital is 6 days, which is in the ideal range with good assessment criteria. This can show 2 possibilities, namely a positive possibility and a negative possibility. The positive possibility is a decrease in value ALOS. This means that hospitals are increasingly working towards efficiency by providing services quickly and accurately to their patients so that patients can be discharged from the hospital more quickly. However, the negative possibility is that the sooner the patient is discharged, it could indicate that the service provided is poor, so the patient does not feel comfortable, or the costs are too expensive so the patient decides to stop hospitalization.

Although there are two possibilities, this is a possibility, but if we look at the ideal conditions set by the Directorate General of Yanmed Development, the ALOS value of the BLUD of Abepura Regional Hospital is still not in good condition.

**TOI (Internal Turn Over)**

**Table 10.**  
**Abepura Regional Hospital TOI BLUD values for 2022 - 2023**

Year	Amount Bed	Long Treatment	Number of treatment days	TOI (day)	Go on
2022	247	28,224	32,437	4	4
2023	247	16,566	24,827	8	

From the results above it can be seen that the Abepura Hospital BLUD TOI indicator has criteria that are not ideal for TOI, namely 1-3 days and the Abepura Hospital BLUD has not been able to achieve this. Based on the table, the TOI value shows an increase from 2022 to 2023 by 4 days. This shows that the utilization of beds / BOR in the BLUD of Abepura Regional Hospital is with good criteria. It is proven that in 2022 TOI will reach 4 and in 2023 it will reach 8 days.

**NDR (Net Death Rate)**

**Table 11.**  
**MarkNDR BLUD Abepura Regional Hospital 2022 - 2023**

Year	Amount Patient dies > 48 hours	Number of patients discharged (alive and dead)	NDR	Go on
2022	109	4,704	23	27
2023	138	2,761	50	

If you look at the ideal indicators set by the Indonesian Ministry of Health (2015), the NDR value for the BLUD of Abepura Regional Hospital is not ideal. Because, value ideal for NDR is no more than 25 sufferers for every 1000 sufferers. However, if we look further, the NDR in the BLUD of Abepura Regional Hospital continues to increase from year to year. In 2022 there will be 23/1000 sufferers, in 2023 it will increase to 50/1000 sufferers. This shows that NDR performance is not good.

**GDR (Gross Death Rate)**

**Table 12.**  
**MarkGDR BLUD Abepura Regional Hospital 2022 - 2023**

Year	Amount The patient died completely	Number of patients discharged (life and death)	GDR	Go on
2022	138	4,704	29	29
2023	159	2,761	58	

*Gross Death Rate (GDR)* BLUD of Abepura Regional Hospital based on the Indonesian Ministry of Health (2015), where the GDR BLUD figure of Abepura Regional Hospital in 2022 will be less than 45 sufferers, namely 29/1000 sufferers are in the ideal range while in 2023 it will increase by 58/1000 sufferers are in the non-ideal range shows improvement. This can be caused by poor care services, which do not yet meet standards, resulting in high mortality rates.

***Performance Growth and Learning Perspective***  
***Employee Retention***

**Table 13.**  
**Table Measuring Employee Retention in 2022-2023**

Year	Amount Employee Leaves	Amount Employee	(Amount Outgoing Employees/Number Employee X 100%)	Go on
2022	20	648	3.1%	0.5%
2023	24	659	3.6%	

Based on the data and calculation results above which are presented from the results calculation Employee retention has increased by 0.5%, where the results of patient retention calculations in 2022, namely 3.1%, have increased to

3.6%, so it can be said that performance from a learning and growth perspective seen in terms of employee retention can be said to be not good.

*Employee Training Level*

**Table 14.**  
**QEmployee Training Measurement 2022-2023**

Year	Number of employees trained	Amount Employee	(Number of Employees who trained / Total Employees X100%)	Down
2022	274	648	42.3%	2.4%
2023	268	659	40.7%	

Based on the data and calculation results presented above, the results of employee training calculations decreased by 2.4%, which is the result calculation. The level of employee training in 2022 was 42.3%, decreasing to 40.7% in 2023, so it can be said that the performance from a growth and learning perspective seen from the level of employee training is said to be "not good".

*Employee Productivity*

**Table 15.**  
**Table Measuring Employee Productivity in 2022-2023**

Year	Operating profit	Total Employee	(Operating profit/ Number of Employees x 100%)	Go on
2022	Rp. 1,175,480,896	648	Rp. 181,401,373	IDR 201,034,049
2023	Rp. 2,520,249,432	659	Rp. 382,435,422	

Based on the data and calculation results above, employee productivity calculation results have increased by IDR 201,034,049. Where the results of calculating employee productivity in 2022 are IDR. 181,401,373 and experienced an increase of Rp. 382,435,422 in 2023 so that the performance from a learning and growth perspective seen from employee productivity can be said to be "good".

*Employee Satisfaction Level*

**Table 16.**  
**Distribution Employee according to age, gender, education and length of service at the BLUD of Abepura Regional Hospital**

No	Variable	N	Percentage (%)
1	<b>Age</b>		
	20-25 years	12	13.8
	26-35 years old	57	65.5
	36-45 years old	17	19.5
	46-58 years old	1	1.1
2	<b>Gender</b>		
	Man	25	28.7

	Woman	52	71.3
3	<b>Education</b>		
	SENIOR HIGH SCHOOL	12	13.8
	D-III	36	41.4
	D-IV	1	1.1
	S1	30	34.5
	S2	8	9.2
4	<b>Years of service</b>		
	≤5 years	31	35.6
	> 5 years	56	64.4
Amount		87	100

Based on employee characteristicspartaged between 26-35 yearsas much 57 people (65.5%), 52 people (71.3%) were female, 36 people had D-III education (41.4%) and 56 people had worked > 5 years (64.4%).).

**Table 17.**  
**Employee Satisfaction Levels in 2023**

Indicator	No		Total	%	Category
Employee involvement in decision making	1	Involvement in decision making	284	65.29	Less satisfied
	2	Decision-making management	306	70.34	Less satisfied
Support provided to employees	3	Training program	253	58.16	Less satisfied
	4	Motivation	286	65.75	Less satisfied
Ease of obtaining information	5	Information facilities and infrastructure	336	77.24	Less satisfied
	6	Access information	291	66.9	Less satisfied
Recognition of good work results	7	Achievement awards	308	70.8	Less satisfied
	8	Incentive	266	61.15	Less satisfied
	9	Next career path	258	59.31	Less satisfied
Overall employee job satisfaction	10	Completeness	314	72.18	Less satisfied
	11	Suggestions/Suggestions	305	70.11	Less satisfied
	12	Additional facilities	296	68.05	Less satisfied
Total			3503		
Percentage			67.1		
Category			Less satisfied		

From the table above, it is known that the lowest score of the 12 questions is question number 9 and the second lowest is question number 3, namely questions related to the training program. Thus, it can be concluded that the BLUD employees of Abepura Regional Hospital are not satisfied with being given opportunities for the next career path and program training. The level of employee satisfaction reached a score of 3508 with a percentage of 67.1% in the dissatisfied category. So that its performance has not been able to satisfy employees.

**Assessment using the Balanced Scorecard**

After the data is presented, the next step is to assess whether the company's performance is good or not. The performance of this hospital is measured by comparing it from year to year and targets that have been set, this is used because of limited hospital industry data. Weighting uses interval measures. Interval size is used to sort objects based on an attribute. The same interval/distance on the interval scale is seen to represent the same interval/distance on the object being measured. The number of items measured is 10 items, so the total score of "poor" is -10 scores, the total score of "fair" is 0 scores, and the total score of "good" is 10 scores.

**Table 18.**  
**Balanced Scorecard Assessment Score**

	Score	Total Score	Understanding
Not enough	-1	-10	Achievement level below standard/target
Enough	0	0	The level of achievement is in accordance with standards/targets
Good	1	10	The level of achievement is above the target standard

The results of the management performance assessment below are the results of analysis of the data presented.

**Table 17.**  
**Overview of Abepura Hospital BLUD Performance with Balanced Scorecard**

Perspective	Criteria	Score
<b>Patient Perspective</b>		
1. Patient Retention	Good	1
2. Patient Acquisition	Enough	0
3. Patient Satisfaction	Not enough	-1
<b>Financial perspective</b>		
1. NPM (net profit)	Good	1
2. Efficiency	Good	1
3. Effectiveness	Good	1
Perspective	Criteria	Score
<b>Internal Business Process Perspective</b>		
1. DRILL	Not enough	-1

2. ALOS	Good	1
3. TOI	Good	1
4. NDR	Not enough	-1
5. GDR	Not enough	-1
<b>Growth and Learning Perspective</b>		
1. Employee retention	Not enough	-1
2. Employee training	Not enough	-1
3. Employee productivity	Good	1
4. Employee satisfaction	Not good	0
Total Score		7

The assessment results show that the performance perspective is based on the patient's perspective, namely an increase in the percentage of retention so that it gets a score of 1 and a decrease in patient acquisition so that it gets a score of 0, while patient satisfaction gets a poor score with a score range that meets the target and does not reach the target of satisfaction. The financial perspective assessment has criterion 1 in that NPM (net profit) has increased, efficiency and effectiveness are rated 1, because it has achieved the set revenue target. From an internal business perspective, BOR, ALOS and TOI still meet the established standards, but there has been a decrease in BOR so that it is assessed as 1 and ALOS is assessed as a constant value. The NDR and GDR values are the ideal indicators set by the Indonesian Ministry of Health, the NDR value at the BLUD of Abepura Regional Hospital is not ideal. Because, the ideal value for NDR is no more than 45 sufferers for every 1000 sufferers, whereas in GDR the death rate is, unless special events occur such as disease outbreaks, natural disasters, war and so on. Growth and learning perspective, employee retention and training experienced decrease with a criterion value of -1, while employee productivity is good with a value of 1. Employee satisfaction is not optimal with the criteria being poor with a criterion of 0.

The total score on this perspective is 0 score. The total weight of the Abepura Hospital BLUD score is 4 scores from the total standard weight, so the average score is  $7/15 = 0.46 = 0.5$ . The next step is to create a scale to assess the total score so that the company's performance can be said to be "poor", "fair" and "good". The following is a picture of the balance scorecard performance of the BLUD RSUD Abepura:

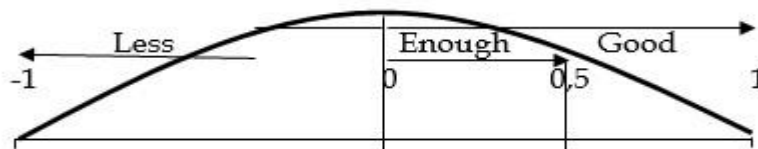


Figure 1. BLUD RSUD Abepura

The next step is to determine the boundaries of "poor", "fair" and, "good" is less than 50% (score 0), and performance is said to be "good" if it is more than 80% and it is assumed that 80% is the same as 0, 6. The rest is in the "fair" area, namely between 0-0.6. Thus, it can be interpreted that the performance of the BLUD of Abepura Regional Hospital use The Balanced Scorecard is located in the "fair" area because 0.5 is located between 0-0.6. So the performance of the

Abepura Regional Hospital BLUD using the balanced scorecard is in the quite good category.

## **DISCUSSION**

### ***Patient Perspective***

#### ***Patient Retention***

Patient Retention is the company's ability to retain its patients. When the number of patients returning for treatment at the BLUD of Abepura Regional Hospital increases, the retention of patients in the BLUD of Abepura Regional Hospital also increases. The ability to increase patient retention depends on how capable the hospital is of providing satisfaction to its patients. Retaining old patients needs to be improved considering that the satisfactory impression obtained by old patients will indirectly promote the hospital to people around them. In the hospital industry, patient retention will be achieved if long-term patients return for health services, but they do not come with the same disease but for further treatment or health check-ups and so on.

The patient perspective performance of patient retention indicators from 2022 to 2023 has increased by 0.2% where patient retention for 2022 is 83.4% to 83.9% in 2023. Based on the results obtained from the calculations above, it shows that performance The patient's perspective when viewed from patient retention can be said to be "Good", because according to the feasibility assessment, the level of patient retention is said to be good if it increases, it is said to be adequate if it is constant and it is said to be poor if it decreases.

The results of this research are in line with Wijayanti's research (2019), that employee retention in Hospital Subosukowonosraten Regional Hospital Bludin the good category. The performance of the Abepura Regional Hospital BLUD based on customer retention has been able to retain its old patients. By increasing patient retention, this means that the hospital is able to maintain relationships with long-standing patients which is proven by increasing patient retention.

#### ***Ability to control patients***

Patient acquisition aims to measure how much a hospital succeeds in attracting new patients. The more the BLUD of Abepura Regional Hospital attracts new patients, the higher the patient acquisition rate will be. The patient perspective performance of patient acquisition indicators from 2022 to 2023 decreased by 0.51%, where patient retention for 2022 was 16.6% and in 2023 it decreased to 16.4%.

This shows that the performance from the patient perspective when viewed from patient acquisition can be said to be "not good", because according to the feasibility assessment, the level of patient acquisition is said to be good if it increases, it is said to be sufficient if it is constant and it is said to be poor if it decreases. So it can be said that the performance of the BLUD of Abepura Regional Hospital in attracting new patients is lacking so there needs to be more promotion by the hospital management in order to attract new patients to the hospital.

The results of patient acquisition that have been produced by the BLUD of Abepura Regional Hospital need to evaluate the hospital's performance in terms of attracting patients to find the causes that cause patient acquisition to decrease so that it can improve it to increase patient arrivals to the hospital. One of the factors causing the decline in patient acquisition rates is due to the increasing number of health service establishments around hospitals, in the form of private midwife practices, joint doctor's clinics that are open 24 hours, doctors' practices and other specialized hospitals.

If patient acquisition has decreased, the hospital is expected to increase promotions to the general public and quality of service to increase patient acquisition. Because with increasing patient acquisition, hospital revenues will also increase and have a positive effect on company profitability.

### ***Patient Satisfaction***

Patient satisfaction is a major factor in retaining and acquiring new patients for hospitals. Patient Satisfaction as a measuring tool for assessing performance from the patient's perspective. If what the patient expects is in accordance with the performance provided then he will be satisfied. In measuring the level of patient satisfaction by conducting a patient satisfaction survey at BLUD Abepura Regional Hospital by distributing questionnaires to 87 respondents. It is known that the patient satisfaction level score is 69.4% < 90%, so the hospital's performance from the patient's perspective, seen from their satisfaction, can be said to be "less than satisfactory" or can be said to be less than good.

This shows that the BLUD of Abepura Regional Hospital has not yet optimally fulfilled what patients expect, namely the dimensions of service to patients. Patient satisfaction is in line with patient retention, which means that if a hospital is able to provide satisfaction to patients, the patients will automatically persist in obtaining health services at that hospital. Patient satisfaction can be seen from each of the questionnaire question items distributed. The lowest number of respondents' answers to questions from the 14 questionnaire question items is the quality of the equipment in terms of completeness and hospital room conditions.

The results of the research show that the level of satisfaction given by the hospital is still low, namely related things with rates and the speed of service provided so that there is a need for evaluation in terms of determining the rates given by the hospital management. In connection with the speed and timeliness of services provided by the hospital, it is necessary to evaluate the results obtained from questionnaire calculations where this question item is in the two lowest scores in line with performance based on response times which shows poor performance so that performance needs to be improved in terms of speed and accuracy. service time provided by the hospital.

### ***Financial Perspective***

#### ***NPM (Net Profit Margin) indicator/net profit***

NPM (Net Profit Margin) level from 2022 to 2023, namely in 2022 net profit reaches 2.9% and increases in 2023 to reach 5.3%. This shows an increase

in financial performance based on net profit margin from 2022 to 2023. The results of this research are in line with research conducted by Hafianti (2021) that the BLUD NPM level has been running well in generating profits.

Profitability ratio of NPM BLUD RSUD Abepura Based on information from the Abepura Regional Hospital BLUD treasurer, it was found that the largest hospital income came from patient services (98%), so the amount of income would be influenced by the number of patient visits. From 2022 there will be an increase in income even though the number of outpatients and inpatients will decrease. This is due to the increasing efficiency of spending or reducing the difference between the set target and realization which is in line with the increase in the number of outpatient visits, emergency care and inpatient care. However, in 2023 there will be a decrease in the number of outpatient and emergency care visits, but this could increase income because the BLUD of Abepura Regional Hospital is capable increase revenue from sales of services and most of these sales can be allocated to profits, meaning that the hospital is able to reduce costs effectively.

BLUD financial management is expected to improve performance service and financial performance so that hospitals are able to provide optimal health services (Candrasari, et al., 2018). However, despite an increase in income The BLUD of Abepura Regional Hospital has actually not been able to finance all its operational costs, in fact it has a number of debts that continue to accumulate year to year because funds from the APBN can only be used to purchase medical equipment and build buildings, while other operational costs are fully borne by the hospital. For this reason, APBN funds must be used more effectively and productively to increase income, for example by improving and adding facilities and infrastructure and if possible, purchasing medical support equipment that can support medical services. Apart from that, because the hospital has a number of debts, the cash ratio and current ratio can then be measured to see the hospital's ability to fulfill its obligations.

### *Efficiency Ratio*

Based on data and calculation results, the efficiency ratio from 2022 to the amount of income obtained was 148.1% and in 2023 there was an increase in efficiency of 107.9% with a percentage increase in efficiency reaching 40.2%. The efficiency ratio which has increased during the period 2022 to 2023 shows a good level of efficiency, because according to the assessment of the feasibility of the efficiency ratio it is said to be good if the calculation of the efficiency ratio has decreased, it is said to be sufficient if it is constant and it is said to be poor if the results have increased.

Abepura Regional Hospital's BLUD expenditure from the 2022 and 2023 budgets exceeds the set budget (economic financial ratio), but in 2023 this ratio will be higher or there will be an increase in efficiency. Even though it has shown that expenditure is becoming more and more economical over time (decreasing economic ratio), however, this expenditure cannot yet be covered by functional income (inefficient efficiency ratio). The hospital expenditure budget is set to be greater than the income budget from its services. The expenditure budget is of course made based on the costs required for

operations, the financing of which can come from the APBN and hospital income from its services (functional). According to informants, it is targeted based on previous year's income projections. This is what causes the calculation of the efficiency ratio to be inefficient because part of the hospital expenditure comes from the APBN.

The level of financial independence of a hospital with BLUD status is part of its performance assessment in accordance with applicable regulations (Ministry of Finance, 2016). Even though Abepura Hospital's finances are not yet completely independent, it has experienced a level of independence enhancement from 2021 to 2022. Therefore, APBN funds must be used more efficiently and productively to regulate financing or operational expenditure and further increase operational expenditure so that it can improve service performance which can increase income from services provided in the sense that more and more patients use health services in BLUD. Abepura Regional Hospital thereby increasing income compared to expenditure.

### ***Effectiveness Ratio***

Effectiveness Ratio to measure against revenue targets. The Effectiveness Ratio measurement is concerned with whether an alternative achieves the expected results (consequences), or achieves the objectives of the action. So the activity measure can be said to be a standard for the fulfillment of the targets and objectives to be achieved. The effectiveness ratio from 2022 to 2023 will increase by 6.5% with the target income and actual income obtained in 2022 being 87.8% and in 2023 experiencing a decrease of 94.2%.

The effectiveness ratio has increased during the period 2022 to 2023, indicating a good level of effectiveness, because according to the feasibility assessment, the effectiveness ratio is said to be good if it increases, it is said to be sufficient if it is constant and it is said to be poor if it decreases. Measuring the effectiveness ratio of the Abepura Regional Hospital BLUD shows an increase in effectiveness in 2023 of <100%, but there is an increase in the effectiveness of the realization of the targets set after becoming a BLUD.

Based on financial report data, in 2022 and 2023 the hospital expenditure budget is larger because it includes building construction and purchasing medical equipment which of course receives additional costs from APBN funds, while the expenditure budget in 2018 and 2019 is for operational costs which are purely funded itself by the hospital from its functional income, thus affecting large expenditure costs from its income as well as decreasing funding from the APBD in additional operational costs for the Abepura Regional Hospital BLUD because it is hoped that by reducing operational costs from the government, the Abepura Regional Hospital BLUD must increase its productivity, especially in obtaining its income.

### ***Internal Business Perspective***

#### ***BOR Bed (Occupancy Rate)***

This indicator provides an overview of the high and low levels of hospital bed utilization. Performance from an internal business perspective can be said to be "not good" when viewed from the BOR indicator. From 2022 to 2023

the BOR value shows a decline. Even though this figure shows a level of decline, it is still within the ideal level. The ideal BOR value also indicates that the number of patients treated does not exceed the available bed capacity in the BLUD of Abepura Regional Hospital. The BOR value from 2022 to 2023 will decrease so that the BOR indicator is considered less good. The BOR value is still at the ideal level but there is a decrease, meaning that bed utilization is still low. Based on BOR data at the BLUD of Abepura Regional Hospital, there is a decrease in inpatient visits due to the actions of specialist doctors who refer many patients out due to a lack of medical support equipment, limited operating rooms even though they should be able to be treated at the BLUD of Abepura Regional Hospital.

The ideal BOR value indicates that the number of patients treated does not exceed the available bed capacity at the Abepura Regional General Hospital. The BOR value based on the Indonesian Ministry of Health's standards (2015) has shown an ideal value, the BOR value in 2022 is 64% and in 2023 it is 60%. The BOR value produced for these two years has met the standards where the standard from the Indonesian Ministry of Health (2015) for the BOR value is 60-85%, so it can be concluded that the performance from the internal business process perspective seen from the BOR value can be said to be not good. Achieving BOR at the minimum ideal level can still be improved, but the obstacles to achieving the maximum BOR level are in accordance with the problems faced by the BLUD of Abepura Regional Hospital. These obstacles are that there are still many hospital facilities and infrastructure that are old, damaged and no longer suitable for use, such as treatment buildings and supporting medical equipment, thereby reducing hospital competitiveness and meeting patient demand due to the limited number of beds. Hospital resources are very diverse and require a lot of special skills such as special nurses and very minimal specialist consultant doctors.

According to the BLUD hospital management at Abepura Regional Hospital, the BOR decreased more because some patients who could be treated at level 1 health facilities such as community health centers or clinics preferred to be treated in hospital, thus affecting the number of patient visits. Apart from that, there are several rooms and equipment non-operational and functioning well, causing some patients not to be served and switching to other hospitals.

#### ***ALOS (Average Length of Stay)***

*Average Length of Stay (ALOS)* is the average length of stay for a patient. Apart from providing an overview of the level of efficiency, this indicator can also provide an overview of the quality of service, if applied to a particular diagnosis it can be used as a reference that requires further observation. In general, the ideal ALOS value is between 3-12 days. From the results of achieving the ALOS value in 2022, namely 6 days and in 2023, namely 6 days. The ALOS value is in accordance with ideal standards, so that the performance is from an internal business perspective. Judging from ALOS, it can be said to be "pretty good". Apart from that, judging by the development of the ALOS value has also stagnated, this could be the case. This is an indication of the poor quality of service at the BLUD of Abepura Regional Hospital.

One of the factors that influences the achievement of a fairly good ALOS value compared to a stagnant value is related to the number of places where from the active beds there are several rooms that are undergoing repairs so that in treating patients, doctors wait for patients who have been treated by other doctors and are then used by other doctors especially. The results of this research are the number of respondents' answers to questionnaire questions and the second lowest score, namely question number 2 which relates to "the speed and timeliness of services provided by hospitals and the speed of service times are things that are taken into consideration for patients in obtaining services from home.

### ***Internal Turn Over (TOI)***

*Internal Turn Over (TOI)* is the average number of days a bed is unoccupied from being occupied to the next time it is occupied. This indicator provides an overview of the level of efficiency of bed use. Ideally, empty beds should not be filled in the range of 1-3 days. Performance from an internal business perspective can be said to be "not good" if seen from the TOI indicator with a TOI value in 2022 of 4 days and in 2023 of 8 days, where the TOI ratio value is considered good if it meets the standards of the Indonesian Ministry of Health (2015), namely 1-3 days.

This shows that the results of the hospital's TOI BLUD value are still below standard. According to hospital management, TOI will increase in 2023 and is not ideal because there are more cases of patients who should be treated at level 1 health facilities such as community health centers or clinics preferring to be treated in hospital so that the number of days of treatment becomes longer. More cases, namely the number of inpatient visits, prefer to be treated because they are waiting for a doctor to get service.

### ***NDR (Net Death Rate)***

The NDR value provides an overview of the quality of service in the hospital, the ideal NDR value should not exceed 25 per 1000 sufferers. Performance from an internal business perspective can be said to be "good" if seen from the NDR indicator in 2022 with an average value of 23/1000, where the NDR ratio value is considered good if it meets the standards of the Indonesian Ministry of Health (2015), but in 2023 the NDR value will be above the standard Ministry of Health, namely 50/1000 sufferers. So there needs to be evaluation and improvement so that it does not continue to increase or even exceed standards. This shows that the performance shown by BLUD RSUD Abepura in terms of incentive care and safety for patients is satisfactory.

### ***GDR (Gross Death Rate)***

GDR describes the quality of hospital services. Mark The GDR ideal It should not exceed 45 per 1000 sufferers unless special events occur such as disease outbreaks, natural disasters, war and so on. Based on the data presented above, it shows that the performance from an internal business perspective can be said to be "Not good" because if you look at the GDR indicators produced, it is far above the standards set by the Indonesian Ministry

of Health (2015), namely in 2022 it is 29/1000 sufferers and in 2023 it is as big as 58/1000 sufferers so it can be said that the performance is not good.

This shows the hospital's ability to provide services in treating less patients, where out of 1000 patients treated, more than 58 people died, so the hospital needs to carry out an evaluation to find the cause of the high GDR value. Indicators BOR, ALOS, BTO, and TOI influence financial performance. This is based on research by Sirait (2017) showing that based on test results simultaneous So service performance (BOR, TOI and ALOS) and financial performance have a significant influence on financial independence at BLU vertical hospitals under the Ministry of Health. In line with this, research by Astuti and Hariani (2020) concluded that BOR is one of the main factors that needs attention to increase hospital financial independence. The income of the BLUD of Abepura Regional Hospital which is not yet independent needs to pay attention to the performance of BOR, ALOS, BTO and TOI.

Decline The performance of inpatient services certainly needs to be evaluated further. Performance in inpatient services is influenced by the service process, which is mostly carried out by paramedics such as nurses, midwives and other officers. For this reason, questionnaires can be distributed to each patient and family (especially inpatients) regarding their impressions and messages regarding the services they receive and the staff who serve them.

According to Kaplan, there are three main components in the internal business process perspective, namely the innovation process, operations and after-sales service processes. To improve performance, hospitals must continuously innovate their services to meet needs patient and adapt to changes that occur. Especially if a pandemic occurs, where there could be a decrease in inpatients, as well as an increase in the need for isolation rooms, so hospitals rezone isolation rooms separately from other treatment rooms.

This will increase people's trust so that they feel safe and are not afraid to be treated. According to informants, another innovation that the hospital will carry out is development hospital tourism by considering its strategic location, as well as supporting treatment room facilities.

### *Learning and Growth Perspective* *Employee Retention*

Employee retention is a company's ability to maintain the best workers to continue to be in the organization. Companies that have invested in human resources, namely in the form of providing training to employees, will be in vain if they do not retain their employees to continue with the company. Employee retention has increased at the BLUD of Abepura Regional Hospital due to the large number of employees leaving. The departure of employees is due to being promoted to another hospital, resigning and retiring. The retention not enough good shows that the hospital has not been able to retain competent employees, therefore it is necessary to improve facilities and convenience for the welfare of employees so that employees feel happy working there.

The employee retention rate at the BLUD of Abepura Regional Hospital between 2022 and 2023 is 0.5% (in accordance with the standard <10%),

meaning that the BLUD of Abepura Regional Hospital is able to maintain the number of employees. For this reason, hospitals must pay attention to employee turnover. One of the factors that the author can conclude from this research regarding increasing patient retention is based on the number of respondents' answers to questions from the 12 questionnaire question items, where the lowest answer is question item number 9 "giving opportunities to employees whose work results are satisfactory for the next career level" namely with 74, while the result of the second employee satisfaction assessment score is question item number 11 relating to "the hospital's attention to suggestions/suggestions from employees." The results of this research can be used as evaluation material for the hospital.

### *Employee Training Level*

The learning and growth process comes from resourcesman This includes employee training, which is a learning process for the organization to gain knowledge or expertise for employees who receive the training. The skills possessed by employees will help the organization to grow and develop. Hospitals carry out training that involves employees in the hope that employee capabilities will continue to increase. After producing employees who have good capabilities, the hospital will try to pay attention to the whereabouts of these employees so that they do not leave the hospital. The results of calculating the level of employee training have decreased according to nutritional status, so it can be said to be "not good", this is in accordance with the assessment of business feasibility where performance is said to be good if the level of employee training has decreased, said to be quite good if constant and considered poor if it has increased.

The results of employee training levels obtained by the hospital for 2023 show that there is a reduction in participants in training held by the hospital, therefore there needs to be an increase in the distribution of employee training in order to be able to increase employee competency. Training aimed at employees to increase professionalism in carrying out their responsibilities so as to facilitate goals and objectives organization. Results performance measurement at employee training levels in 2022 as big as 42.3% and in 2023 it will be 40.7% or there will be a decrease. Apart from that, the training percentage is still far from the Ministry of Health's standard, namely > 60%. The statement from the head of the Personnel Management Section of the BLUD Abepura Regional Hospital is that the BLUD Abepura Regional Hospital has fulfilled the mandatory training that must be provided to its employees, apart from that there is internal training (inhouse training), training at roll call, and every new employee is also given training before entering. Even so, the overall employee training figures still have not reached the standard target. Therefore, the BLUD of Abepura Regional Hospital must further improve training for its employees.

Employee training data contained in the personnel section contains training data for civil servant employees, while training for non-civil servant employees only contains training data carried out internally by the RS. The employee training figures could possibly be higher if there were data on

training carried out individually by non-PNS/PTT employees because the number of such employees is quite large. Based on the provisions in national hospital standards, the types of training that must still be fulfilled are Quality Improvement and Patient Safety (PMKP) training, as well as special training for certain employees, namely officers. Drug store, radiodiagnostic officers, facilities and infrastructure maintenance officers, operations officers, and training for other officers according to their profession. Some of this training may not need to be given every year, but of course it must be updated according to changes in situations and conditions as well as developments in science and technology.

Every BLUD employee at Abepura Regional Hospital must meet training targets in quantity (training hours) (Ministry of Health of the Republic of Indonesia, 2018). Apart from that, you must also pay attention to the quality/type of training which of course is also tailored to the hospital's needs. The efforts made by the Hospital to carry out evaluation for employees in terms of skills and competencies nurse productivity, and vice versa if nurse training is low it will reduce the resulting productivity. Several studies have proven that there is a relationship between employee training and productivity and service quality.

### *Employee Productivity*

Employee productivity levels are used to measure employee productivity at work for a certain period. Data from calculations resulting from employee productivity calculations experienced an increase in productivity of IDR 201,034,049. namely in 2022 amounting to Rp. 181,401,373 and in 2023 it will be Rp. 382,435,422 so it can be said to be good, this is in accordance with the business feasibility assessment where performance is said to be good if the level of employee productivity has increased, said to be quite good if constant and considered poor if it has decreased. Employee productivity in BLUD Hospital Abepura's revenue generation in 2023 will increase slightly from the previous year due to increased revenue and an increase in the number of employees. This of course must be a concern, namely How utilize existing human resources to be more productive in generating income.

The efforts that have been made by the BLUD of Abepura Regional Hospital have made a number of efforts to increase employee productivity by improving employee performance, especially specialist doctors, by revising services. The service revision is in the form of increasing service incentives for specialist doctors after comparing them with those obtained in other (private) hospitals. Informant claim that since the service revision was carried out there has been a significant increase in outpatients, inpatients and surgical patients. Increasing medical services for other employees is also expected to increase employee satisfaction. Increasing medical services must of course be in line with increasing income.

The BLUD of ABepura Regional Hospital must carry out an evaluation regarding the placement of staff according to their skills, knowledge and competencies as well as their respective interests. Each new employees are

carried out specifically for non-civil servants (PTT). Evaluations should also be carried out for civil servants. One of the important factors in the learning and growth perspective is employee motivation and empowerment, as well as harmony between employees and the organization (Kaplan, 2017) so that BLUD RSUD Abepura must be able to motivate employees to bring out their best potential by providing opportunities for employees to play a role in decision making. Providing rewards for employees who excel will motivate and provide satisfaction for employees. Satisfied employees will certainly have better motivation to work.

### *Employee Satisfaction Level*

Employee satisfaction level is used to measure how far employees feel satisfied with the company. The measurement uses an employee satisfaction survey at the BLUD of Abepura Regional Hospital by distributing questionnaires to employees. The employee satisfaction level score is 3503 or 67.1%, thus the hospital's performance is of perspective learning and growth seen from employee satisfaction can be said to be "not satisfied", which means that their performance can be said to be "not good". Employee satisfaction has a close relationship with the level of employee productivity, the higher the level of employee satisfaction, the more it will encourage employees to improve the performance of each employee.

Employee satisfaction if seen from each of the questionnaire question items distributed, the lowest number of respondents' answers to questions from the 12 questionnaire question items was question item number 9 "Giving opportunities to employees whose work results are satisfactory for the next career level", while the score results assessment satisfaction The second employee is question item number 3 relating to the training program.

Based on the research results obtained, there is a need for evaluation in terms of providing opportunities to employees who are successful his jobsatisfactory for the next career level as well as in terms of the hospital's attention in terms of suggestions/suggestions from employees so that the hospital can be able to retain its best employees so that it can reduce employee retention levels because based on performance research from a learning and growth perspective in terms of patient retention shows poor results. Hospitals must be able to retain competent employees because companies/organizations that have invested in human resources, namely providing training to employees, will be in vain if they do not retain their employees to continue in their organization.

On employee empowerment, organization must identify what processes will be developed, in this case the BLUD of Abepura Regional Hospital will add service schedules, develop excellence, all of which cannot be separated from employee involvement. Moreover, Abepura Regional Hospital BLUD operations have only been running for 1 year.

## CONCLUSIONS AND RECOMMENDATIONS

Based on the results of measuring the performance of the Abepura Regional Hospital BLUD, the implementation of the Balanced Scorecard is said to be quite good because the hospital has formulated its vision, mission and strategy. 1) Performance based on Patient Perspective in BLUD Abepura Regional Hospital (Retention was rated good with an increase of 0.2%, Poor ability to acquire patients 0.2%, Patient satisfaction is still not optimalunsatisfactory score. 2) Financial perspective performance (Growth income NPM/net profit is good with an increase of 2.4%, Level of efficiency in good financial management 40.2%, The level of effectiveness in good financial management is 6.5%). 3) Performance perspective of internal business processes (DRILL assessed according to standards (60-85%) but there is a decrease, ALOS is in the poor category because it does not meet the standard between 6-9 days and there is a decrease in the number of visits, The TOI score increased by 4 days in the unfavorable category, NDR is considered poor at more than 25/1000 sufferers and will increase from 2022 to 2023, The GDR was considered less goodis still outside the ideal standard with a figure of more than 45/1000 sufferers. 4) Abepura Regional Hospital BLUD performance based on a growth and learning perspective (Retentionemployees who left experienced an increase of 0.5% with less good grades, Trainingemployees were not good with a decrease of 2.4%, Employee productivity is good with an increase in operating profit of IDR 201,034,049, The satisfaction of BLUD RSUD employees is in the less satisfied category.

Based on the description that has been explained, the suggestions are as follows: For the Provincial Government. Papua to further improve the supervision and monitoring function of hospitals to be able to understand problems, carry out evaluations and resolve joint problems faced by the BLUD of Abepura Regional Hospital. For BLUD, Abepura Regional Hospital can use the Balanced Scorecard concept to implement and integrate hospital strategic planning. Further improving the perspective of internal business processes by improving quality services supported by modern facilities in reducing the death rate < 48 hours which has increased. Growth and learning by increasing capabilities by providing training to all employees evenly and increasing employee satisfaction through providing incentives that can satisfy employees, especially contract employees. Maximize the utilization of existing assets to improve services. Use APBD funds more effectively and productively to support income (for example: improving employee training facilities and infrastructure, and purchasing necessary medical equipment such as CT Scans). Hospitals should add and activate hospital information systems in order to improve services and streamline hospital activities. For the Health Service, it can facilitate providing technical guidance in improving hospital performance, especially in BOR, ALOS, TOI, NDR and GDR as well as Hospital SIM.

## FURTHER STUDY

This study was only carried out at the Abepura Regional General Hospital. Therefore, it is hoped that similar research will be carried out in other hospitals in Papua Province.

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