

Performance Evaluation Based on The Balanced Scorecard In Port Health Authority

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Abstract

Balanced Scorecard is a performance management concept that is used in public organizations including public government. The study aims were the application of elements of the Balanced Scorecard to measure the performance of public organizations. We used descriptive and evaluative research with a cross-sectional design. The sampling technique in this study was simple random sampling. The variables studied are the Balanced Scorecard indicator, namely: customer perspective, financial perspective, internal business perspective, and learning and growth perspective. The result showed that the performance of public organizations in terms of customer perspective showed good performance (3.3-3.9: mean 3.6). The indicator from a financial perspective in 2019 has succeeded in absorbing the Regional Revenue Budget of 98.39% with an increase of 133.99%. The internal business perspective is evidenced by the existence of vaccination services for Hajj and Umrah. The response time is only 10 minutes by using online admission. Learning and growth perspective with mean = 3,2-3,8. (good category). It is necessary to improve e-services by technology information and focus based on consumer's satisfaction.

Keywords: Balanced Scorecard; Performance; Financial Perspective.

1. Introduction

The performance of public organizations is multidimensional to measure accurate performance. The performance measurement system is needed from the financial and non-financial aspects. The approach that provides this framework is the Balance scorecard method.^[1] The Balanced Scorecard method is performance management that categorizes organizational goals into four perspectives, namely: customers' perspective, financial perspective, Internal Business perspective, and Learning and growth perspective.^[2] The process of measuring these four indicators can be used in the public and private sectors.^[3] These measurements need to use strategies that measure performance effectively and comprehensively. The application of the Balanced Scorecard concept as an alternative solution for an organization in determining its measurement strategy. In general, performance measurement in organizations still uses financial measurements.^[2]

Public organizations are considered to lack strategic direction. The use of the balanced scorecard to support decision making and to improve organizational performance is not encouraged, this indicates that public sector organizations

are not sensitive to using the balanced scorecard. The Balanced Scorecard provides a multidimensional overview of organizational performance by presenting external reporting to public sector organizations. ^[4] Performance measurement is carried out to meet three criteria. First, performance measurement is intended to improve government performance and help the government focus on the work unit's program goals and objectives. Second, performance measures are used for resource allocation and decision making. Third, public sector performance measures are intended to achieve public accountability and improve communication with customers. ^[5] So far, many studies have been carried out using the Balanced Scorecard method. Performance measurement using the Balanced Scorecard has been carried out not only in business organizations but also in public or non-profit oriented organizations. For this reason, this study aims to evaluate the application of the Balanced Scorecard element to measure the performance of public organizations.

2. Materials and Methods

We used descriptive and evaluative research with a cross-sectional design. The sampling technique in this study was simple random sampling. The variables studied are the balanced scorecard indicator, including customer perspective, financial perspective, internal business perspective, and learning and growth perspective. The research was conducted for 3 months at the Port Health Office of Riau Province, Indonesia. Collecting data on indicators of customer satisfaction and employee satisfaction using a questionnaire with a Likert scale as a measurement scale to assess attitudes, opinions, and perceptions. The questionnaire was tested for validity and reliability before being used in the field. As for the indicators of finance and learning and growth using document observation and unstructured interviews. Data processing was analyzed using a computerized system and the Multi-attribute Attitude Model (MAM).

3. Results and Discussion

3.1 Customer Perspective

At this point, the questions asked include service procedures, speed of service, payment service, competence and behavior of employees, quality of services, illegal fees, quality of facilities, and complaint service systems. Following are the results of the customer satisfaction survey recapitulation (Table 1)

Table 1. Recapitulation of the Customer Satisfaction Survey

No	Service Indicators	Value	Service Quality (criteria)
1	Compliance with administrative service requirements	3.6774	good criteria
2	Compliance with technical service requirements	3.6129	good criteria
3	Administrative service procedures	3.5806	good criteria
4	Technical service procedures	3.5484	good criteria
5	Speed of service time	3.3871	good criteria
6	Reasonableness of fees, service rates	3.4839	good criteria
7	Ask for service fees	3.9032	good criteria
8	Illegal fees	3.9030	good criteria
9	Promises of service	3.4839	good criteria
10	Service products	3.5484	good criteria
11	Employee competence	3.4839	good criteria
12	Employee behavior	3.6774	good criteria
13	Quality of facilities & infrastructure	3.4194	good criteria
14	Availability of facilities	3.4839	good criteria
15	The handling of complaints	3.8065	good criteria
	Average	3.6001	good criteria

From **Table 1**, it is obtained that the service indicator value ranges from 3.3871 to 3.9032. The lowest value is on the indicator of service speed, while the highest value is on the indicator of illegal fees. The average value of 3.6001. It's the category of excellent performance. This illustrates that customer attitudes are very satisfied with employee performance. There are many different perceptions of the definition of patient satisfaction. This suggests that patient satisfaction mostly appears to represent the attitude of service obtained.^{[6][7]} Patient satisfaction research in developed countries has many common and unique variables and attributes that influence overall patient satisfaction. The literature review examines the relationship between characteristic factors and consumer satisfaction, including gender, age, health status, and education level.^[8] Customer satisfaction is not a clearly defined concept. Although it was identified as an indicator of service quality outcomes it is important to measure the success of the service system.

3.2 Financial Perspective

The financial perspective focuses on accountable financial management. This finance comes from Domestic Revenue National and non-tax state revenue. The most important element is to find out how efficient the use of the budget (**Table 2**)

Table 2. Realization of Domestic Revenue National at the Port Health Authority

No	Program of Activity	Standard Budget (IDR)	Realization Budget (IDR)	Percent (%)
1	Disease prevention and control programs	15.131.740.000	14.576.000.077	96,33
2	Health surveillance and quarantine activities	1.746.561.000	1.659.758.786	95,03
3	Prevention and control activities for vector-borne and zoonotic diseases	517.900.00	489.559.000	94,53
4	Activities to prevent and control infectious diseases	193.268.000	190.162.040	98,39
5	Management support and implementation of other technical tasks.	12.674.011.000	12.236.520.251	96,55

Based on **Table 2** shows that the performance of the absorption or use of APBN budget funds ranges from 94.53% to 98.39%. If the percentage of financial indicators > 90% is in the very good category. In the health service system, the process of measuring performance is based on the quality of services provided so that services can be carried out more professionally.^{[9][10]}

Table 3. The efficiency of Using the State Budget at Port Health Authority 2019

No	Performance Indicators / Activities	Physical Realization (%)	Financial Realization (%)	Efficiency (%)
1	Transportation health quarantine standards	120,53	99,68	20,85
2	Early Alertness Signal responses, and disasters	100,00	63,37	36,63
3	Early detection in preventing disease	167,63	98,68	68,95
4	Health services in specific situations	100,00	98,48	1,52
5	Cross-regional health service certificates	176,37	96,93	79,44
6	Number of sanitation requirements	100,00	96,94	3,06
7	Vector-free	100,00	94,53	5,47
8	People screened for infectious diseases	126,63	98,39	28,24
9	Management support documents and other technic	100,00	96,41	3,59
10	Human resource capacity	100,00	85,20	14,80
11	Infrastructure procurement	99,59	99,09	0,50

Total		96,33	
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Table 3 reveals the actual physical activity budget for each activity is greater than the available budget. There is a positive difference ranging from 0.50% to 79.44%. This shows that the use of the budget is efficient. This financial perspective indicator with a balanced scorecard must be considered by management because it can see in detail the effectiveness of finance.^[11] The steps that must be taken by the Port Health Authority to be able to improve the performance of a financial perspective are by optimizing the acquisition of net income through productive investment and effective use of equity. If the company can do this, it will be able to produce even better financial performance.

3.3 Internal Business Perspective

The internal business process perspective is carried out using indicators that focus on the goal of providing quality service to both internal and external customers. For that, service providers must focus on meeting customer needs. Customers need convenient, fast, easy service, and rational rates. Some of the innovations that have been implemented are: Providing an online registration system for the vaccination services of prospective pilgrims for Hajj and Umrah. This system is designed to make it easier for prospective pilgrims to get vaccinated without having to queue for a long time. The policy includes private hospitals and clinics to provide vaccinations. Customer who come to receive vital sign examination measures (blood pressure, pulse, temperature, and respiration). This can save up to 8-10 minutes. The policy of issuing marine vessel sanitation inspection documents within 30 minutes of ship inspection. This means that the company is smart at optimizing internal processes to produce optimal performance. The steps that must be taken by the company to be able to improve the performance of the internal process perspective are by doing the effectiveness of employee work time. Speed up the service process provided to customers.

3.4 Learning and Growth Perspective

Performance measurement at this point is carried out using several indicators, namely employee job satisfaction, employee capacity building, use of information technology methods, employee attendance systems, mutation. Learning and growth perspective with mean = 3,2-3,8 (good category). Then the Port Health Authority is good at evaluating the learning that the company has implemented so that its performance increases. The steps that must be taken by the Port Health Authority to be able to improve the performance of the growth and learning perspective are by increasing the hours of training for employees. If employees receive longer job training, it will produce better job skills so that they can improve the performance of the growth and learning perspective even better.^[12]

4. Conclusion

Performance of public organizations in terms of customer perspective showed a good category. Indicators from a financial perspective have succeeded in absorbing the Regional Revenue Budget amounting to 98.39%, with an increase of 133.99%. The internal business perspective is evidenced by the existence of vaccination services for Hajj and Umrah pilgrims. Efficient service waiting time. Learning and growth perspective (mean: 3, 2-3, 8). It is necessary to improve e-services by utilizing technology and focusing on customer satisfaction. In conclusion, the current study suggested that It is better if the company applies the balanced scorecard consistently because it will help the company measure the performance of the financial and non-financial aspects.

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