BALANCED SCORECARD-BASED PERFORMANCE MEASUREMENT IN A REGIONAL HOSPITAL: A STUDY AT PENDAU TAMBU HOSPITAL, DONGGALA

PENGUKURAN KINERJA BERBASIS BALANCED SCORECARD DI RUMAH SAKIT DAERAH: STUDI DI RUMAH SAKIT PENDAU TAMBU, DONGGALA

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ABSTRACT
This study evaluates the performance of Pendau Tambu Regional General Hospital (RSUD) using the Balanced Scorecard (BSC) approach. Through a qualitative method, performance is assessed from four perspectives: financial, customer, internal business processes, and learning and growth. Data were collected through interviews with financial staff, patients, patients' families, nurses, and medical staff, as well as through observation and document analysis. The results indicate efficient and effective financial performance, with an economic ratio of 92.62%, effectiveness of 96.26%, and efficiency of 25.18%. Patient satisfaction was high in medical aspects but lower regarding facilities, there was inefficiency in bed utilization, and human resource development through training remained limited. The implications of this study highlight the need for improvements in bed management, patient facilities, and investment in employee development to enhance overall service quality.
Keyword: Balanced Scorecard, Financial, performance, Service Quality, Hospital

ABSTRAK
Penelitian ini mengevaluasi kinerja Rumah Sakit Umum Daerah (RSUD) Pendau Tambu dengan menggunakan Balanced Scorecard (BSC). Melalui pendekatan kualitatif, kinerja diukur dari perspektif keuangan, pelanggan, proses bisnis internal, serta pembelajaran dan pertumbuhan. Data dikumpulkan melalui wawancara dengan staf keuangan, pasien, keluarga pasien, perawat, dan staf medis, observasi, dan analisis dokumen. Hasil penelitian menunjukkan kinerja keuangan yang efisien dan efektif dengan rasio ekonomi 92,62%, efektivitas 96,26%, dan efisiensi 25,18%. Kepuasan pasien yang baik pada aspek medis namun kurang pada fasilitas, inefisiensi dalam pemanfaatan tempat tidur, dan pengembangan sumber daya manusia melalui pelatihan masih terbatas. Implikasi dari penelitian ini adalah perlunya perbaikan manajemen tempat tidur, fasilitas pasien, dan investasi dalam pengembangan karyawan untuk meningkatkan kualitas layanan secara keseluruhan.
Kata Kunci: Balanced Scorecard, keuangan, Kinerja, kualitas Pelayanan, Rumah Sakit

1. INTRODUCTION

Comprehensive performance measurement is very important for an entity. Likewise, hospitals as an organization that prioritizes service quality. Traditional performance measurement in hospitals often focuses on financial aspects, such as profitability and cost efficiency. However, this approach has limitations because it does not cover non-financial aspects that are also crucial for hospital sustainability, such as service quality, patient satisfaction, internal business processes, and organizational learning and growth. Hospitals, as institutions that provide medical services, are required to continue to improve their operational effectiveness and efficiency in order to provide quality and sustainable services. Advances in technology and information have brought significant changes to the health sector. This challenge is increasingly complex with increasing patient expectations, regulatory changes, and pressure to manage resources optimally.

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Pendau Tambu Regional Hospital, located in Balaesang District, Donggala Regency, Central Sulawesi, faces similar challenges. Reports of patient complaints regarding facilities (such as air conditioning) and employee petitions highlighting leadership issues (Radar Sulteng, 2024) indicate deeper issues related to hospital performance and management. These issues underscore the importance of effective leadership, managerial involvement, and a positive work environment in ensuring the quality of hospital services. Internal conflict and management absence can negatively impact employee motivation, operational efficiency, and ultimately, patient satisfaction (Sumandjaya, 2024).

Balanced Scorecard (BSC) emerged as a more comprehensive alternative. Developed by Kaplan and Norton (1992), BSC is a strategic management framework that allows organizations to measure performance from multiple interrelated perspectives. Ananda et al. (2023) explained that in the context of hospitals, BSC allows performance evaluation not only from a financial perspective, but also from a customer perspective, internal business processes, and learning and growth. Previous studies, including Dawali, (2024) and Ratna Hidayati et al. (2020) have shown the relevance of BSC in measuring hospital performance. Many studies such as those conducted by Usman et al. (2022) and Vip Paramarta et al. (2023) confirm that BSC implementation can help hospitals to; increase focus on long-term strategy and goals; align operational activities with strategic goals; increase accountability and transparency; and facilitate better communication and understanding of organizational performance. Furthermore, Vip Paramarta et al. (2023) explained that the effectiveness of BSC implementation can vary depending on the organizational context, including hospital characteristics, organizational culture, and resource availability. However, research that specifically applies BSC in government hospitals is still limited. Therefore, a comprehensive performance evaluation can help Pendau Tambu Regional Hospital to increase accountability to stakeholders (local government, patients, and the community) and identify areas that need improvement in order to improve service quality. Meanwhile, BSC provides a holistic approach to evaluating performance from various relevant perspectives. This study is expected to contribute to the development of a more effective performance measurement model for hospitals in Indonesia, especially by emphasizing the importance of non-financial perspectives in performance evaluation.

This study aims to evaluate the performance of Pendau Tambu Regional Hospital using the Balanced Scorecard approach. This study will assess financial efficiency, analyze patient satisfaction, evaluate hospital operational efficiency, and measure human resource development and innovation. So that it can provide a holistic picture of the factors that affect hospital performance and provide recommendations for improving its operational management.

2. LITERATURE REVIEW

2.1. Performance Measurement

Noviantoro et al. (2024)describes that performance measurement is a process of assessing progress in achieving organizational goals, especially in managing human resources to produce goods and services. WhileOktania et al. (2021) explained thatPerformance measurement can also be said as a formal system to examine or review and evaluate the performance of an individual or group. Performance measurement includes the efficiency and effectiveness of actions in achieving the goals that have been set. This measurement is carried out using performance indicators that can provide information on how well the company's work unit is producing the desired output, as well as useful feedback for continuous improvement. Good performance measurement must follow clear standards, and provide positive feedback to employees to improve performance.

2.2. Balanced Scorecard

Balanced Scorecard is a strategic planning system used to align the organization's vision and strategy, improve communication, and monitor the organization's performance in achieving strategic goals (Abidin, 2023). Meanwhile, Saputri et al. (2021) statedBalanced Scorecard is a concept that aims to support the realization of the company's vision, mission and strategy with long-term targets. These strategic objectives are then organized into four main perspectives of the Balanced Scorecard, namely learning and growth, customers, internal business processes, and finance.Kaplan & Norton (1992)emphasizes that the balanced scorecard provides a comprehensive picture of an organization's performance, allowing them to evaluate results from various aspects simultaneously and continuously. In the context of hospitals, the implementation of the balanced scorecard helps measure hospital performance from the following four perspectives:

1. Financial Perspective: Measuring the efficiency of hospital budget and revenue management.
2. Customer Perspective: Measuring the level of patient satisfaction with the services provided.
3. Internal Business Process Perspective: Measures the operational efficiency of the hospital, such as bed management and patient waiting time.
4. Learning and Growth Perspective: Measuring human resource capacity development and innovation in hospital services.

2.3. Perspectives in the Balanced Scorecard

a. Financial Perspective

Sampow & Pangkey (2022)describes in the financial perspective Balanced Scorecard includes objectives and indicators that reflect the ultimate success in achieving sales and profitability targets. Financial performance measures, such as operating income and return on investment, are used to assess whether the company's strategy and implementation are able to increase shareholder value. Improved financial performance can be achieved through two main approaches, namely revenue growth and increased productivity. In hospitals, this perspective also assesses the optimal use of resources through efficiency, effectiveness, and economy ratios. The Economy Ratio focuses on the principle of value for money, namely ensuring that spending on goods and services, such as medical equipment and medicines, is in accordance with the benefits obtained. This is important to ensure the efficient use of funds(Sampow & Pangkey 2022). Effectiveness ratio assesses the extent to which organizational goals are achieved, especially in meeting medical service targets and increasing patient satisfaction.(In Ivanda Listari et al. 2022). The Efficiency Ratio measures the extent to which resources are used optimally to provide services.quality health, avoiding waste and increasing service productivity(In Ivanda Listari et al. 2022).

b. Customer Perspective

The customer perspective in the Balanced Scorecard measures the organization's ability to meet customer needs and expectations, which impacts the level of customer satisfaction and loyalty. Kaplan & Norton (1992)suggests that this perspective focuses on creating value desired by customers to support long-term success. In hospitals, the customer perspective includes the quality of health services, the level of patient satisfaction, and the effectiveness of communication between patients and medical personnel. One effective method for collecting data is through direct interviews with patients to obtain their views on their experiences during treatment, including satisfaction with communication with medical staff and the convenience of the services provided. The information obtained can be analyzed to improve the quality of hospital services.

c. Internal Business Process Perspective

In this perspective, the hospital evaluates all activities carried out by managers and employees to create services that meet customer needs and shareholder expectations. Effective internal business processes enable hospitals to retain customers and offer attractive value propositions.Candrasari et al., (2018)states in the context of hospitals, the main focus is on improving processes that can improve the quality of medical services and the efficiency of resource management. Some indicators used to measure efficiency in this perspective include Bed Occupancy Ratio (BOR), Bed Turn Over (BTO), Turn Over Interval (TOI), Average Length of Stay (ALOS), Gross Death Rate (GDR), and Net Death Rate (NDR). Each of these indicators serves to assess the extent to which the hospital can optimize bed capacity, patient rotation, and the efficiency of time and resources used in providing medical care.

d. Growth and Development Perspective

This perspective focuses on the elements that support the long-term growth of the organization, including human resources, systems, and procedures.Kaplan & Norton (1992)stated that Investment in infrastructure and human resource development is key to achieving sustainability and continuous improvement. In the context of hospitals, performance measurements in financial, customer, and internal business processes can reveal gaps in existing human resource capabilities, systems, and procedures. Therefore, investment in employee skills development and support systems becomes very important. One method used to evaluate employee satisfaction is through interviews, which provide an in-depth picture of employee needs and expectations regarding aspects of their work. In addition, employee training evaluations are used to assess the effectiveness of training programs in improving employee competence and productivity.

2.4. Benefits of Balanced Scorecard in Hospitals

The implementation of Balanced Scorecard in hospitals provides many benefits, including increasing transparency in hospital performance management, identifying areas that need improvement, and helping with more effective decision making.Elisabeth (2018)states that BSC can clarify and create consensus on strategy, align departmental and individual goals with organizational strategy, and provide a clear basis for measuring and improving hospital performance.

3. METHOD

This study uses a qualitative method to analyze the performance of Pendau Tambu Regional Hospital through the implementation of the Balanced Scorecard, which includes four main perspectives: financial, customer, internal business processes, and learning and growth. Data collection techniques are carried out through in-depth interviews, direct observation, and documentation studies. Interviews were conducted with patients and their families as informants for the customer perspective, in order to explore their satisfaction and experiences related to the services provided by the hospital. Data for the financial perspective were obtained from the hospital's financial report documents, which reflect efficiency in budget management. The internal business process perspective was analyzed using hospital operational documents, which include information on bed usage and patient waiting times. Meanwhile, the learning and growth perspective was obtained through interviews with hospital staff, including nurses, medical records, and the maternity section, to explore employee training and development. Direct observation was conducted to observe the service flow and interactions between medical personnel and patients, in order to directly assess operational efficiency. By utilizing a combination of interviews, observations, and documentation, this study aims to provide a comprehensive picture of hospital performance and identify areas that need to be improved in order to improve service quality.

4. RESULTS AND DISCUSSION

4.1 Results

1. Financial Perspective

a. Economic Ratio

Table 1. Economic Ratios

Information	2023
Budget	4.604.959.701
Shopping Realization	4.265.265.452
Economic Ratio	92,62%

Source: 2023 hospital financial report (processed)

$$\text{Economic ratio} = \frac{\text{Shopping Realization}}{\text{Budget}} \times 100\%$$

$$= \frac{4.265.265.452}{4.604.959.701} \times 100\%$$

$$= 92{,}62\%$$

Based on the data listed in Table 1, the hospital's Economic Ratio in 2023 was recorded at 92.62%, which shows that budget usage is lower than the planned budget. This result reflects efficient and conservative budget management at Pendau Tambu Regional Hospital, with controlled spending. Although there is a slight difference between the planned budget and the actual spending, achieving this ratio shows the hospital's commitment to maintaining efficiency and optimal resource management.

b. Effectiveness Ratio

Table 2. Effectiveness Ratio

Information	2023
Revenue Budget	1.750.000.000
Revenue Realization	1.684.664.100
Effectiveness Ratio	96,26%

Source: 2023 hospital financial report (processed)

$$\text{Effectiveness Ratio} = \frac{\text{Revenue Realization}}{\text{Revenue budget}} \times 100\%$$

$$= \frac{1.684.664.100}{1.750.000.000} \times 100\%$$

$$= 96{,}26\%$$

Based on the data presented in Table 2, the Effectiveness Ratio was recorded at 96.26%, indicating that the income obtained almost reached the budget that had been set. This result reflects the effectiveness of the actions taken by RSUD Pendau Tambu in generating income. Although there is a slight difference between the budget and the realization of income, this achievement shows a very good level of success in meeting the planned income target.

c. Efficiency Ratio

Table 3. Efficiency ratio

Information	2023
Shopping Realization	4.265.265.452
Revenue Realization	1.750.000.000
Efficiency Ratio	25,18%

Source: 2023 hospital financial report (processed)

$$\text{Efficiency ratio} = \frac{\text{Shopping Realization}}{\text{Realization of income}} \times 100\%$$

$$= \frac{4.265.265.452}{1.750.000.000} \times 100\%$$

$$= 25{,}18\%$$

Based on the data presented in Table 3, the Efficiency Ratio was recorded at 25.18%, which shows that for every income received by RSUD Pendau Tambu, the hospital only spends 25.28% of the amount of income for spending. This result reflects good budget management efficiency, where spending is relatively low compared to the income earned. This ratio illustrates the optimal and effective use of resources in generating income.

2. CUSTOMER PERSPECTIVE

In this study, interviews with three informants, namely patients and different patient families showed a general agreement on the services provided by Pendau Tambu Hospital. Based on the results of interviews with patient families and patients, it shows that several important aspects provided by informants can be concluded as follows:

1. Quality of Medical Services

Based on the results of interviews with three informants, the quality of medical services provided was considered sufficient to very satisfactory, especially in terms of communication, information provision, and attention to patients. The first informant, Yuliana, stated,"I am quite satisfied, the doctor explained the procedure that would be carried out including what I should do before and after. The doctor also gave me advice and reminded me to have regular check-ups."This statement shows that the doctor provides a clear explanation and attention to the patient's follow-up. A similar thing was expressed by Murni as the second informant who said,"I am very satisfied, the doctor explained clearly including the benefits and side effects of the treatment, and the doctor gave me good advice regarding the diet and rest that I need to follow."This statement shows that doctors do not only focus on the treatment aspect, but also provide education related to a healthy lifestyle as part of a holistic approach. The third informant, Indah, also stated the same thing."I am quite satisfied, the doctor explained the stages of treatment and the procedures required, and the doctor gave advice on a healthy lifestyle."These three statements illustrate that the medical services received not only emphasize clinical aspects, but also educational and empathetic aspects. These findings indicate that effective communication, adequate information provision, and attention to patient needs are the main indicators of quality medical services.

2. Cleanliness and comfort

Based on the results of interviews with three informants, most of them felt comfortable with the cleanliness and comfort of the hospital facilities, especially in the waiting room and access to medical facilities such as laboratories and pharmacies. The first informant, Yuliana, stated,"The hospital is clean, the atmosphere itself I feel very comfortable, calm and not noisy, however the air conditioning facilities such as AC or fans are inadequate so I have to bring my own from home."This shows that although the cleanliness and atmosphere of the hospital are considered positive, the physical comfort of patients is still disturbed by the lack of air conditioning facilities. A similar statement was conveyed by the second informant, Murni, who said,"For cleanliness, this hospital is clean, I also feel comfortable in this hospital, and the atmosphere is quite calm, only air conditioning can be provided and what is broken can be repaired immediately."This statement strengthens the finding that the unavailability or damage of cooling facilities is an important note from patients. Meanwhile, the third informant, Indah, revealed,"The hospital is quite clean, but there are some areas that need attention to cleanliness, the atmosphere is quite comfortable, but facilities such as fans or air conditioning need to be provided."From the three statements, it can be concluded that in general the informants considered the hospital to have provided a clean and quiet environment, but it has not fully supported physical comfort, especially in treatment rooms that are not equipped with air conditioning. Therefore, repairing and providing facilities such as air conditioning or fans are crucial to improving the quality of service and overall patient comfort.

3. Family involvement

Based on the results of interviews with three informants, Pendau Tambu Hospital was assessed as having implemented a service approach that paid attention to aspects of social support by involving the patient's family in the treatment process. The first informant, Yuliana, stated,"The doctor asked my family to be present and explain my condition, so they also know what to do."This shows that medical personnel do not only focus on individual patients, but also empower families to participate in the recovery process. The second informant, Murni, said,"The doctor gave my family information about my condition so they could help me better."This statement emphasizes that medical information is conveyed openly to families so that they can play an active role in supporting care. Similarly, the third informant, Indah, conveyed, "My family was given information about my condition and suggested treatments that could be done at home."These three statements show that the hospital has provided education to the patient's family regarding health conditions and follow-up care at home, which is in line with the principle of family-centered care. This approach strengthens the role of the family as the patient's primary support system, and reflects the hospital's commitment to holistic care that includes the patient's social and emotional dimensions.

4. Maintenance Costs

Based on the results of interviews with three informants, all felt that the cost of treatment they spent at Pendau Tambu Hospital was comparable to the quality of service and facilities received. The first informant, Yuliana, said,"I feel that the fees I pay are commensurate with the facilities and quality of service I receive, all treatments provided are in accordance with the costs."This shows satisfaction with the transparency and fairness of service costs. In line with that, the second informant, Murni, stated,"I feel that the fees I pay are in accordance with the service I receive."Meanwhile, the third informant, Indah, said,"I think the fees I pay are in line with the service I receive."These three statements indicate that patients do not feel financially disadvantaged and view the services provided as being in accordance with the rates charged. This positive perception of the appropriateness of the costs is an important indicator in assessing the quality of health services, especially in the dimensions of value for money and overall patient satisfaction.

3. INTERNAL BUSINESS PROCESS PERSPECTIVE

a. Bed occupancy ratio (BOR)

Tabel 4. Bed occupancy ratio (BOR)

Information	**2023**
Number of days of hospital care	2.002
Number of Beds	60
Number of days in a period	365
Bed occupancy ratio (BOR)	9,14 %

Source: 2023 hospital operational documents (processed)

$$\text{THERE IS} = \frac{\text{Number of days of hospital care}}{\text{Number of TT x Number of days in one period}} \text{ x } 100\%$$

$$= \frac{2.002}{60 \text{ x } 365} \text{ x } 100\%$$

$$= \frac{2.002}{21.900} \text{ x } 100\%$$

= 9,14 %

Based on the calculation results in Table 4, the Bed Occupancy Ratio (BOR) of 9.14% indicates a very low bed utilization rate, far below the ideal range of 60% to 85%. This indicates that the bed capacity at Pendau Tambu Hospital has not been optimally utilized, which may indicate a problem related to the number of patients or bed capacity that is too large compared to existing needs.

b. Bed turn over (BTO)

Tabel 5. Bed turn over (BTO)

Information	**2023**
Number of Patients Discharged	912
Number of Beds	60
Bed turn over (BTO)	15.2 times

Source: 2023 hospital operational documents (processed)

$$\text{BTO} = \frac{\text{Number of patients discharged (alive + dead)}}{\text{Number of beds}}$$

$$= \frac{912}{60}$$

= 15.2 times

Based on the calculation results in Table 5, Bed Turn Over (BTO) of 15.2 times per bed indicates that the beds are used far below the expected ideal level, which is between 40 to 50 times. This indicates that the hospital may be facing problems related to bed occupancy rates, which could be caused by a relatively small number of patients or a longer duration of hospitalization.

c. Turn over interval (TOI)

Tabel 6. Turn over interval (TOI)

Information	**2023**
Number of beds	60
Number of days	365
Patient discharge day	2.002
Number of patients discharged	912
Turn over interval (TOI)	22 days

Source: 2023 hospital operational documents (processed)

$$\text{YOU} = \frac{(\text{Number of TT x Days}) - \text{day of patient discharge}}{\text{Number of patients discharged (alive + dead)}}$$

$$= \frac{(60 \text{ x } 365) - 2.002}{912}$$

$$= \frac{21.900 - 2.002}{912}$$

$$= \frac{19.898}{912}$$

= 22 days

Based on the calculation results in Table 6, the Turn Over Interval (TOI) of 22 days indicates that the average time required to refill an empty bed is 22 days, far exceeding the ideal value of 1 to 3 days. This reflects inefficiencies in the process of switching beds from one patient to the next, which may be caused by problems in patient management or long waiting times for filling beds.

d. Average length of stay (ALOS)

Tabel 7. Avarage length of stay (ALOS)

Information	**2023**
The old volume is treated	2.659
Number of patients discharged	912
Avarage length of stay (ALOS)	3.0 days

Source: 2023 hospital operational documents (processed)

$$\text{ALOS} = \frac{\text{The old volume is treated}}{\text{Number of patients discharged (alive + dead)}}$$

$$= \frac{2.659}{912}$$

= 3.0 days

Based on the calculation results in Table 7, the Average Length of Stay (ALOS) of 3.0 days indicates that the average length of stay for patients is shorter than the ideal value of 6 to 9 days. This may indicate that patients are treated for a relatively short time, or that many patients receive treatment that does not require a long time, which may reflect a faster rate of patient recovery.

e. Gross death rate (GDR)

Tabel 8. Gross death rate (GDR)

Information	2023
Total number of patients who died	10
Number of patients discharged	912
Gross death rate (GDR)	1

Source: 2023 hospital operational documents (processed)

$$\text{GDR} = \frac{\text{Total number of patients who died}}{\text{Number of patients discharged (alive + dead)}} \times 100\%$$

$$= \frac{10}{912} \times 100\%$$

= 1

Based on the calculation results in Table 8, the Gross Death Rate (GDR) of 1 indicates a very low mortality rate, far below the ideal value of 45. This reflects good quality of service, because the patient mortality rate is relatively low.

F. Nett death rate (NDR)

Tabel 9. Nett death rate (NDR)

Information	2023
Number of patients who died > 48 hours	9
Number of patients discharged	912
Nett death rate (NDR)	1

Source: 2023 hospital operational documents (processed)

$$\text{NDR} = \frac{\text{Number of patients who died > 48 hours}}{\text{Number of patients discharged (alive + dead)}} \times 100\%$$

$$= \frac{9}{912} \times 100\%$$

= 1

Based on the calculation results in Table 9, the Net Death Rate (NDR) of 1 indicates a very low death rate in less than 48 hours after the patient enters the hospital. This figure also reflects the excellent quality of hospital services, because the death rate in a short time is very minimal.

4. GROWTH AND DEVELOPMENT PERSPECTIVE

In this study, interviews with three informants, namely nurses, administrative staff, and medical staff showed a general understanding of the human resource development system at Pendau Tambu Regional Hospital. Based on the results of interviews with informants, there are several important aspects that can be concluded as follows:

1. Employee Training and Development

Based on the results of interviews with three informants, it is known that Pendau Tambu Hospital provides training to employees, one of which is training on medical records that are in accordance with the informants' fields of work. This training is considered very relevant and useful in supporting their performance. The first informant, Noni, explained,"The hospital once gave me training, one of the training was about medical records which is in line with my field. This is my first time attending the training, however, the training was conducted approximately 4 times in 1 year."This statement shows that even though it was the first time attending training, the regular frequency of training provided opportunities for competency development. A similar thing was also conveyed by the second informant, Putri Ayu Lestari, who said,"The hospital once gave me training on medical records which is in line with my field. This is my first time attending training, but the training was conducted in 1 year for approximately 4 times."The third informant, Ema, also said the same thing.: "The hospital gave me training, one of the training was about medical records which is in accordance with my field. This is also my first time attending the training, however the training was conducted for 1 year approximately 4 times."All three informants emphasized that the training provided was not only relevant to their work, but was also carried out routinely, reflecting the hospital's commitment to improving human resource competency through continuous professional development.

2. Opportunities for Career Advancement

Based on the results of interviews with three informants, it is known that Pendau Tambu Hospital provides significant support for the career development of its employees, both through improving skills and providing opportunities for promotion. The first informant, Noni, said"While I was working here, I felt that there was improvement, the hospital also provided guidance, the hospital also provided opportunities to develop."This shows the hospital's attention to the professional growth of its staff. A similar statement was also conveyed by the second informant, Putri Ayu Lestari, who said,"While I was working here, I felt that there was improvement, the hospital also provided guidance, and the hospital provided opportunities to develop."Meanwhile, the third informant, Ema, stated,"While I was working, I felt that there was improvement, the hospital provided guidance, and the hospital also provided opportunities for development."All three informants emphasized that guidance from superiors and development opportunities provided by the hospital had contributed to their career advancement. This reflects an organizational culture that supports continuous employee growth.

3. Support from Hospital

Based on the results of interviews with informants, it is known that Pendau Tambu Hospital provides considerable support in helping employees achieve their career goals. The first informant, Noni, said that "The hospital is mostly supportive, I hope the hospital will be given more attention to help learn and develop better".This shows that even though support is already there, there is still hope for improvement, especially regarding supporting facilities. In line with that, the second informant, Putri Ayu Lestari, said, "Hospitals are mostly supportive in achieving career goals, hospital facilities are given more attention."Meanwhile, the third informant, Ema, also said,"The hospital is mostly supportive for career goals, I hope the facilities are given more attention to help in developing better."From the three statements, it can be concluded that even though there are no significant obstacles, improving hospital facilities is an important input so that the employee learning and career development process can run more optimally.

4.2 Discussion

1.Financial Perspective

The results of the study showed that Pendau Tambu Regional Hospital managed to achieve an economic ratio of 92.62%, effectiveness of 96.26%, and efficiency of 25.18%. These results indicate that the hospital has been able to manage its budget efficiently and responsibly. A high effectiveness value illustrates the hospital's success in realizing revenue according to the planned target. However, a relatively low efficiency value indicates that there is an imbalance between the amount of budget used and the income obtained, so there is still room for improvement in the management of operational costs so that efficiency can be increased. This finding is supported by the theoryKaplan & Norton (1992)states that the financial perspective is a key indicator of the success of an organization's strategy through the creation of economic value. In the context of the public sector such as regional hospitals,Abidin (2023)emphasizes the importance of implementing the principles' value for money in evaluating the efficiency and effectiveness of the budget. In line with that,Siregar et al. (2021); Kristanti et al. (2019)emphasized that the balance between budget planning and realization is very important in maintaining the accountability and fiscal performance of government hospitals, which has been reflected in the performance of Pendau Tambu Regional Hospital. Thus, the results of the financial indicators obtained by Pendau Tambu Regional Hospital indicate that the hospital has carried out its financial functions well, although it needs to be improved in terms of cost efficiency.

2. Customer Perspective

Based on interviews with patients and their families, it was found that medical services at Pendau Tambu Regional Hospital were considered very good in terms of communication, clarity of diagnosis, and the attitude of medical personnel. This shows that the hospital has been able to build good interactions between medical personnel and patients, thus fostering a sense of trust and comfort during the treatment process. However, there are still complaints regarding the comfort of the facilities, especially the lack of air conditioning in the inpatient room, which is considered to interfere with patient comfort, especially during the day. This condition reflects that although aspects of medical services have been running optimally, non-medical aspects such as physical facilities have not fully supported the holistic treatment experience. Lack of attention to these facilities can have an impact on decreasing patient satisfaction in the long term and has the potential to affect public perception of the quality of hospital services. This condition is in line with the viewKaplan & Norton (1992)explains that customer satisfaction is a crucial element in measuring organizational performance, because customer perception determines service loyalty and reputation.VipParmarta et al. (2023)emphasized that in the context of hospitals, the quality of service does not only depend on clinical aspects, but also on the comfort and completeness of supporting facilities.

Furthermore,Susilawati et al. (2020)emphasizes the importance of family involvement in the treatment process as part of holistic services, as has been implemented at Pendau Tambu Regional Hospital through open communication between medical personnel and the patient's family. Therefore, improving the physical aspects of services needs to be a concern for hospital management to strengthen positive patient perceptions as a whole.

3. Internal Business Process Perspective

Hospital operational data shows that the Bed Occupancy Ratio (BOR) is 9.14%, Bed Turn Over (BTO) is 15.2 times, and Turn Over Interval (TOI) is 22 days. These three indicators illustrate that bed utilization is still far from optimal and the patient service flow is not running efficiently. However, the clinical quality of the hospital is relatively good, as seen from the Gross Death Rate (GDR) and Net Death Rate (NDR) figures, each of which is only 1. This condition indicates an imbalance between good medical service output and less than optimal managerial input, especially in the management of inpatient facilities. Low bed utilization and long turnover times indicate administrative constraints, lack of coordination between units, or a less than optimal internal referral system. This finding is in line with the theoryKaplan & Norton (1992)emphasizes that internal business processes must be able to support operational efficiency and effectiveness as the main pillars in value creation. WhileSumarta Gunawan & Saragih (2021) stated thatIndicators such as BOR and TOI are important tools in assessing a hospital's ability to manage bed capacity. On the other hand,Fadilla & Setyonugroho (2021)explained that the weakness of the management information system can cause delays in service flow and patient rotation. Based on these results, Pendau Tambu Regional Hospital needs to conduct a comprehensive evaluation of the service flow system and strengthen digitalization and integration of information between units to support overall operational efficiency.

4. Growth and Development Perspective

The results of the study show that Pendau Tambu Regional Hospital has routinely conducted technical training around four times a year and provided support from superiors regarding career development. This reflects the management's commitment to developing human resource competencies, especially in terms of technical skills. However, training in the aspect of soft skills such as communication, leadership, and stress management are still limited, as are the training facilities and systems that are not yet fully structured. These limitations have the potential to hinder the development of human resources as a whole, especially in forming an adaptive, collaborative, and service-oriented workforce. This is in accordance with the viewKaplan & Norton (1992)states that the learning and growth perspective is the foundation of the organization's long-term strategic success through strengthening employee competencies and developing a work culture. In this context,Faathir & Tangerang (2023)stated that the success of the hospital was greatly influenced by the continuity of training and clear career development paths, whereasVipParmarta et al. (2023)emphasizes the importance of technology integration such as e-learning and digital mentoring to support a more flexible and efficient learning process. Based on these results, RSUD Pendau Tambu needs to develop a more strategic and technology-based learning system, in order to form human resources who are not only technically superior, but also have the social and leadership skills needed in modern health services.

5. CONCLUSION

5.1 Conclusion

1. Financial Perspective

Pendau Tambu Hospital shows good efficiency in financial management with the achievement of economic ratios, effectiveness ratios, and efficiency ratios that reflect optimal budget use and revenue achievement.

2. Customer Perspective
   Patients generally feel satisfied with the medical services provided, especially in terms of medical treatment and communication. However, there are still complaints regarding comfort facilities, especially air conditioning in inpatient rooms.
3. Internal Business Process Perspective
   Hospitals face challenges in the utilization of beds which are still low, BOR, high TOI, low BTO, which indicates the need to optimize patient flow and management.
4. Growth and Development Perspective
   Employee training has been conducted periodically (four times a year) and is considered useful, but the frequency and type of training, especially soft skill development, still needs to be improved. In addition, support for career development through guidance and job promotion needs to be strengthened.

5.2 Suggestions

Based on the limitations of this study, it is recommended to expand the research information by involving more employees and patients from various departments so that the results are more representative, and to use quantitative methods. Further research needs to analyze other factors that affect performance quality such as organizational culture and leadership commitment. For hospital management, it is recommended to focus more on employee satisfaction and hospital facilities by increasing the number of beds, training frequency and facilities in patient inpatient rooms.

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