PERFORMANCE ANALYSIS USING THE BALANCED SCORECARD AT SULTAN MUHAMMAD JAMALUDIN I REGIONAL GENERAL HOSPITAL IN KAYONG UTARA REGENCY

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Abstrak

This study aims to analyze the performance of RSUD Sultan Muhammad Jamaludin I using the Balanced Scorecard from the financial, customer, internal business process, and learning and growth perspectives for the 2021–2024 period based on available financial and operational data. The method used is descriptive quantitative. Primary data were collected through questionnaires distributed to 50 patients and employees via Google Forms, while secondary data consisted of financial/operational reports, revenue details, medical records, and staffing data. The research instruments were tested and declared valid and reliable, thus suitable for use as data collection tools. The results show that hospital performance varies across the Balanced Scorecard perspectives. From the financial perspective, performance has not been fully optimal due to an imbalance between expenditure realization and cost efficiency, although revenue achievement was able to exceed the target. From the customer perspective, performance is classified as good, indicated by the ability to retain and attract patients as well as a customer satisfaction index of 83,04% which is in the good category. From the internal business process perspective, the utilization of inpatient facilities has not been optimal and has not met service standards, although clinical quality indicators are relatively good. Meanwhile, the learning and growth perspective shows positive performance reflected in high employee retention, a tendency toward increased productivity, and an employee satisfaction index of 85,9%. These findings confirm that the Balanced Scorecard is able to provide a more comprehensive picture of hospital performance through the integration of financial and non-financial aspects.

Keywords: Performance Measurement, Financial Performance, Balanced Scorecard, RSUD

INTRODUCTION

The health sector is part of public services whose performance is highly dependent on the institution's ability to manage finances while maintaining service quality. Imbalanced financial performance has the potential to directly impact operational sustainability, service quality, and the development of facilities and human resources. A report by the Ministry of Health of the Republic of Indonesia shows that more than 60% of regional hospitals still experience a mismatch between operational burdens and the revenue obtained. This condition has implications for declining enterprise performance as well as delays in improving facilities, infrastructure, and developing health personnel (Kementerian Kesehatan RI, 2024).

In order to respond to these issues, the government has implemented the Regional Public Service Agency (BLUD) policy in government-owned hospitals. The BLUD policy is designed to provide flexibility in financial management, increase budget transparency, and expand operational autonomy so that hospitals can improve efficiency and service quality. However, evaluations conducted by the Ministry of Finance of the Republic of Indonesia show that BLUD implementation in regional hospitals still faces a number of obstacles, especially related to suboptimal utilization of financial resources and limited development of alternative revenue sources outside routine funds and health service claim reimbursements (Kementerian Keuangan RI, 2024).

In addition to financial management constraints, empirical problems are also evident in the performance evaluation practices of BLUD hospitals, which are still dominated by financial indicators. Based on the findings of the Ministry of Finance of the Republic of Indonesia, most BLUD-status hospitals emphasize performance assessment on financial aspects, while non-financial dimensions have not been adequately accommodated. As a result, financial achievements do not always reflect overall organizational performance, particularly in the context of service quality, internal process effectiveness, and human resource development (Kementerian Keuangan RI, 2024). This condition underscores the importance of using a performance measurement approach that can integrate financial and non-financial aspects simultaneously.

The object of this study is RSUD Sultan Muhammad Jamaludin I in Kayong Utara Regency, West Kalimantan Province. This hospital provides various health services, including the Emergency Department (IGD), Intensive Care Unit (ICU), laboratory, radiology, outpatient, and inpatient services. General services are provided from Monday to Saturday at 08.00–16.00, while critical services are available 24 hours every day. In practice, performance measurement at RSUD Sultan Muhammad Jamaludin I has not used the Balanced Scorecard approach in a structured manner and still focuses on general financial ratios and technical service performance indicators (RSUD Sultan Muhammad Jamaludin I, 2025).

The hospital's financial data for the 2021–2024 period show performance dynamics that are interesting to analyze more comprehensively. The balance sheet summary shows that total assets fluctuated from Rp105,071 billion in 2021 to Rp114,185 billion in 2024. Fixed assets increased from Rp99,974 billion to Rp108,282 billion, while current assets moved from Rp5,061 billion to Rp5,873 billion. Short-term liabilities were recorded at Rp3,803 billion in 2023 and Rp2,996 billion in 2024, while unrestricted equity increased from Rp105,071 billion in 2021 to Rp111,189 billion in 2024 (RSUD Sultan Muhammad Jamaludin I, 2025). These data indicate changes in the hospital's asset structure, liquidity, and liabilities during the observation period.

In the operational report, service revenue increased from Rp6,047 billion in 2021 to Rp18,623 billion in 2024. However, total revenue overall changed from Rp64,677 billion in 2021 to Rp43,795 billion in 2024. Operating expenses increased from Rp28,754 billion to Rp36,709 billion, with depreciation and amortization also experiencing a significant increase from Rp9,101 billion to Rp29,406 billion. In this period, a deficit of Rp6,683 billion was recorded in 2022 and a surplus of Rp7,085 billion in 2024 (RSUD Sultan Muhammad Jamaludin I, 2025). In terms of revenue composition, BPJS revenue increased from Rp4,254 billion in 2021 to Rp16,107 billion in 2024, while general patient revenue decreased from Rp1,074 billion to Rp0,840 billion. Total revenue in the detailed table increased from Rp5,348 billion in 2021 to Rp17,035 billion in 2024 (RSUD Sultan Muhammad Jamaludin I, 2025).

A number of previous studies show that the Balanced Scorecard (BSC) can be used as a tool to measure hospital performance more comprehensively through four perspectives, namely financial, customer, internal business process, and learning and growth. Research by Elvaretta (2023) shows that implementing the BSC in hospitals results in fairly good performance across all four perspectives, although non-financial aspects still require strengthening. Research at Sultan Dg. Raja Bulukumba Hospital also shows that the BSC is able to describe hospital performance holistically, but strategic implementation in several perspectives still needs to be improved. Meanwhile, research by Rustam et al. (2019) at RS Madani Pekanbaru shows that hospital performance is in the "adequate" category, with some indicators—especially in the internal business process perspective—not meeting expected standards.

Based on the description above, the research gap lies in the absence of a structured Balanced Scorecard approach in measuring the performance of RSUD Sultan Muhammad Jamaludin I. Performance measurement that is still dominated by financial and technical service indicators limits the hospital's ability to conduct a comprehensive performance evaluation, particularly in the context of government hospitals with BLUD status that are required to balance financial and non-financial performance.

Thus, this research is positioned to analyze the performance of RSUD Sultan Muhammad Jamaludin I using the Balanced Scorecard approach covering four perspectives—financial, customer, internal business process, and learning and growth—during the 2021–2024 period. The analysis is conducted by utilizing available financial and operational data to provide a more integrated performance picture that is relevant to the characteristics of a BLUD-status public service institution. The objective of this study is to analyze the performance of Sultan Muhammad Jamaludin I Regional General Hospital in Kayong Utara Regency using the Balanced Scorecard approach during the 2021–2024 period based on available financial and operational data.

REVIEW OF LITERATURE

Performance Measurement

Performance measurement is a systematic process to assess the level of achievement of an organization in implementing activities, programs, or policies that have been established. Bastian (2019) defines performance as a depiction of the achievement of implementing an activity in order to realize the goals, objectives, mission, and vision of an organization. Meanwhile, Priatna (2016) interprets performance as individual activities carried out to achieve previously planned objectives, where performance success is

determined by the level of achievement of those objectives. Neely, Gregory, and Platts (1995) in Mufahamah et al. (2022) state that a performance measurement system is a series of processes used to evaluate the efficiency and effectiveness of actions in an organization. This system not only functions as an assessment tool, but also as a means of management control and a basis for formulating sustainable organizational strategy. In public service organizations, performance measurement has a broader role because it is not only oriented toward financial results, but also toward service quality and stakeholder satisfaction (Asropi, 2020). Therefore, performance measurement indicators in this study are understood as measures of efficiency and effectiveness that reflect the achievement of organizational goals as well as accountability for the use of public resources, particularly in the hospital context.

Financial Performance

Financial performance reflects an organization's ability to manage financial resources to achieve sustainable financial objectives. Purike et al (2022) explain that financial performance shows the extent to which an organization is able to manage assets, liabilities, and the ability to generate profits. In the hospital context, financial performance is an important indicator to assess the organization's ability to maintain continuity of health services. Elvaretta (2023) states that financial performance also serves as a basis for strategic decision-making, such as resource allocation, planning investments in health facilities, and evaluating the effectiveness of budget utilization. Therefore, financial performance does not only function as a historical evaluation tool, but also as a basis for strategic planning. Fahmi (2015) defines financial performance as the result of analysis used to assess the extent to which an organization has carried out good financial management in accordance with applicable provisions. In public sector organizations, financial performance measurement is generally conducted through quantitative financial ratio approaches to provide an objective picture of the organization's financial condition.

Mahsun (2013) explains that financial performance indicators include the economy ratio, effectiveness ratio, and efficiency ratio. The economy ratio is used to assess the organization's ability to carry out activities at minimum cost by comparing realized expenditure with the budget. The effectiveness ratio assesses the ability to realize revenue compared to the established target, while the efficiency ratio shows the comparison between input and output, namely the amount of costs incurred to generate revenue (Mahmudi, 2006). These three ratios are used in this study as indicators for measuring the hospital's financial performance.

Balanced Scorecard

The Balanced Scorecard (BSC) is a performance measurement approach that integrates financial and non-financial indicators in a single strategic framework. This concept was introduced by Kaplan and Norton (1992) as a tool to translate an organization's strategy into measurable performance measures. Elvaretta (2023) explains that the BSC expands the focus of performance measurement not only on financial aspects, but also on customer aspects, internal business processes, and learning and growth. In hospitals, the Balanced Scorecard is used to evaluate health service performance comprehensively (Munayang et al., 2017). The financial perspective functions to assess the hospital's financial condition, the customer perspective measures patient satisfaction and loyalty, the internal business process perspective assesses the efficiency and effectiveness of medical service operations, while the learning and growth perspective focuses on human resource development and service innovation.

Hery (2016) defines the Balanced Scorecard as a set of strategic performance measures derived from the organization's vision and mission to support the achievement of overall strategy. Kaplan and Norton (2000) emphasize that the four perspectives in the BSC are interrelated, where the learning and growth perspective becomes the main driver for improving internal processes, customer satisfaction, and financial performance. Operationally, Balanced Scorecard indicators in this study include four main perspectives. The financial perspective is measured through revenue, cost efficiency, and asset management (Kaplan & Norton, 2000). The customer perspective is measured through customer satisfaction, retention, and acquisition, with service quality dimensions including tangible, responsiveness, reliability, assurance, and empathy (Kurniasari & Memarista, 2017; Effendi & Junita, 2019). The internal business process perspective is measured using BOR, ALOS, TOI, BTO, NDR, and GDR indicators according to national standards (Depkes RI, 2005). The learning and growth perspective is measured through employee productivity, retention, and satisfaction as indicators of organizational performance sustainability (Kaplan & Norton, 2000; Rudiantoro, 2013).

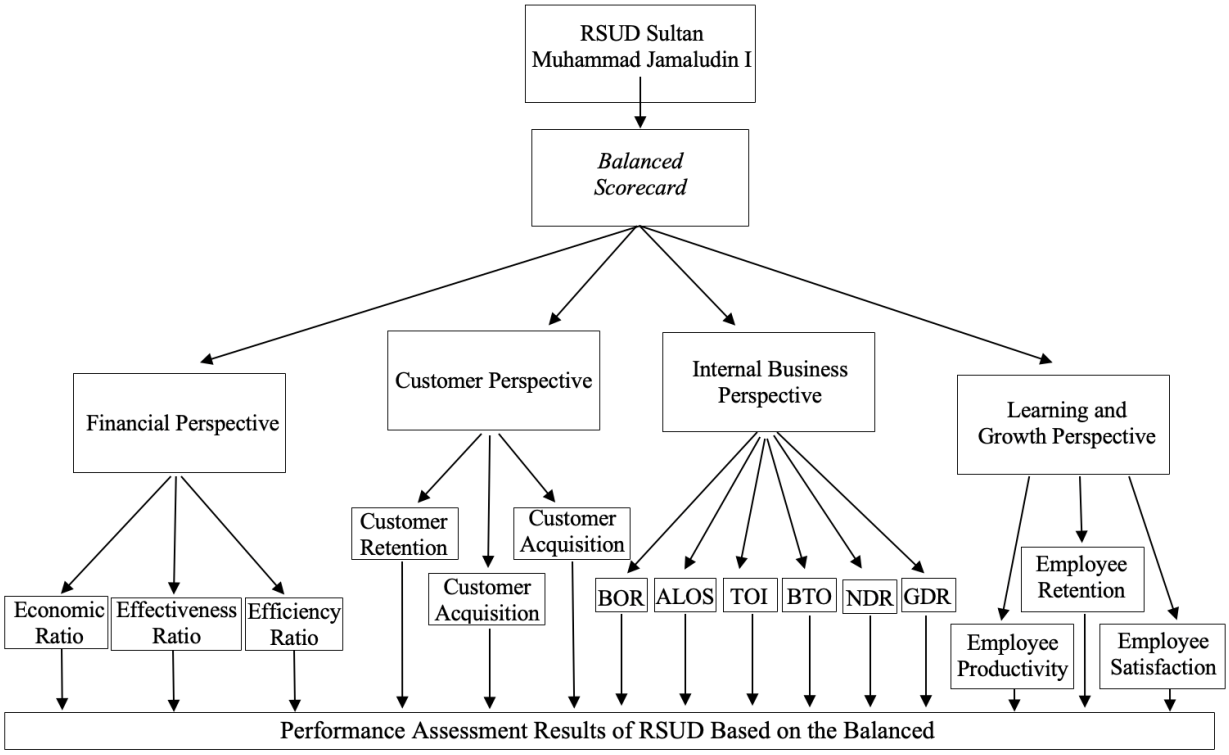
RESEARCH METHOD

This study uses a descriptive quantitative approach to analyze the performance of RSUD Sultan Muhammad Jamaludin I using the Balanced Scorecard framework. Descriptive research aims to describe phenomena systematically, factually, and accurately according to the actual condition of the research object (Rukajat, 2018), while the quantitative approach emphasizes objective, measurable, and rational empirical measurement (Sugiyono, 2019). This approach is used to describe hospital performance based on financial and non-financial indicators during the 2021–2024 period.

Data collection techniques include primary data and secondary data. Primary data were obtained through distributing questionnaires to 50 patients and 50 employees of RSUD Sultan Muhammad Jamaludin I using Google Forms to measure customer satisfaction and employee satisfaction. Secondary data were obtained from hospital documentation in the form of financial reports, operational reports, revenue details, medical record data, and staffing data for 2021–2024. The questionnaire instrument was tested for validity and reliability using correlation tests and Cronbach Alpha with SPSS assistance, with validity criteria r count > r table and reliability Cronbach Alpha > 0,60 (Sahir, 2021).

Data analysis was conducted descriptively and quantitatively using four Balanced Scorecard perspectives (Aziza, 2023). The financial perspective was analyzed through economy, effectiveness, and efficiency ratios (Mahsun, 2013; Mahmudi, 2006). The customer perspective was measured through customer retention, customer acquisition, and customer satisfaction based on a five-point Likert scale (Kaplan & Norton, 2000; Sugiyono, 2019). The internal business process perspective was analyzed using Bed Occupancy Rate (BOR), Average Length of Stay (ALOS), Turn Over Interval (TOI), Bed Turn Over (BTO), Net Death Rate (NDR), and Gross Death Rate (GDR) indicators according to Depkes RI (2005) standards. The learning and growth perspective was measured through employee retention, employee productivity, and employee satisfaction using questionnaires and ratio calculations (Supratikno et al., 2006; Sugiyono, 2019).

Figure 1. Conceptual Framework



Source: Processed Data, 2026

RESULTS AND DISCUSSION

1. Test Research Instruments

a. Validity Test

Validity testing was conducted to ensure that each questionnaire statement item represents the construct being studied by correlating the item score with the total score. The calculated r value was then compared with the r table at degrees of freedom (n–2) = 48, so an r table value of 0.278 was obtained at a significance level of 0,05. The validity test results for all research statements are presented in Table 1.

Table 1. Validity Test Results

Variable	Indicator	r-count	r-table	Description
Customer Satisfaction	KP.1	0.839	0.278	Valid
	KP.2	0.919		
	KP.3	0.855		
	KP.4	0.879		
	KP.5	0.865		
	KP.6	0.851		
	KP.7	0.894		
	KP.8	0.918		
	KP.9	0.937		
	KP.10	0.837		
	KP.11	0.924		
	KP.12	0.918		

	KP.13	0.909		
	KP.14	0.883		
	KP.15	0.910		
Employee Satisfaction	KK.1	0.386	0.278	Valid
	KK.2	0.378		
	KK.3	0.360		
	KK.4	0.362		
	KK.5	0.284		
	KK.6	0.394		
	KK.7	0.393		
	KK.8	0.462		
	KK.9	0.356		
	KK.10	0.399		
	KK.11	0.464		
	KK.12	0.570		

Source: Processed Data, 2026

Based on the validity test results in Table 1, by comparing the calculated r value with the r table of 0.278, it is known that all statement items for customer satisfaction and employee satisfaction have calculated r values greater than the r table. Thus, all statement items are declared valid and appropriate for use as research instruments.

b. Reliability Test

Reliability testing was conducted to assess the stability and consistency of the questionnaire as a measurement tool using Cronbach's Alpha. A statement item is declared reliable if the resulting Cronbach's Alpha value reaches or exceeds the minimum limit of 0,60. The reliability test results for all variables are presented in Table 2.

Table 2. Reliability Test Results

Variable	Cronbach's Alpha	Minimum Reliabilities	Description
Customer Satisfaction	0.980	0.60	Reliable
Employee Satisfaction	0.855		

Source: Processed Data, 2026

Based on the reliability test results in Table 2, all research variables have Cronbach's Alpha values above 0,60. Thus, all instruments are declared reliable and appropriate for use as data collection tools.

2. Performance measurement for each perspective

Performance of Sultan Muhammad Jamaludin I Regional General Hospital in the Financial Perspective

a. Economy Ratio

The economy ratio is used to assess the ability of public organizations to carry out activities by comparing expenditure realization against the expenditure budget (Mahsun, 2013). A ratio value <100% indicates economical spending, =100% balanced economical, and >100% uneconomical. The economy ratio measurement results are presented in Table 3.

Table 3. Economy Ratio Measurement

Year	Expenditure Realization	Expenditure Budget	Economy Ratio	Average
2021	28,754,371,619.83	9,800,000,000.00	293%	288%

2022	35,091,662,247.63	8,330,000,000.00	421%
2023	29,910,612,118.16	15,550,000,000.00	192%
2024	36,709,788,808.83	15,000,000,000.00	245%

Source: Processed Data, 2026

Based on the analysis of the economy ratio in Table 3, RSUD Sultan Muhammad Jamaludin I's expenditure during the 2021–2024 period was recorded as exceeding the established budget. The economy ratio values for each year were 293% (2021), 421% (2022), 192% (2023), and 245% (2024), with an average of 288%. These values indicate that overall expenditure realization far exceeded the allocated budget.

b. Effectiveness Ratio

The effectiveness ratio is used to assess the organization's ability to realize revenue compared to the established budget target (Mahmudi, 2006). According to Halim (2007), the effectiveness ratio is categorized as very effective (>100%), effective (90,01–100%), fairly effective (80,01–90%), less effective (60,01–80%), and ineffective (<60%). The effectiveness ratio measurement results are presented in Table 4.

Table 4. Effectiveness Ratio Measurement

Year	Revenue Achievement	Revenue Budget	Effectiveness Ratio	Average
2021	64,677,020,342.30	11,000,000,000.00	588%	322%
2022	28,408,291,567.96	14,200,000,000.00	200%	
2023	34,531,641,783.74	15,150,000,000.00	228%	
2024	43,795,194,948.90	16,000,000,000.00	274%	

Source: Processed Data, 2026

Based on Table 4, the effectiveness ratio of RSUD Sultan Muhammad Jamaludin I during the 2021–2024 period was entirely above 100%, namely 588% (2021), 200% (2022), 228% (2023), and 274% (2024), with an average of 322%. These values indicate that revenue realization consistently exceeded the established budget target; however, this also indicates that the previously determined revenue budget targets may have been too low and therefore need to be reviewed.

c. Efficiency Ratio

The efficiency ratio is used to assess the comparison between expenditure realization and revenue realization in generating revenue, where a lower value indicates more efficient performance (Mahmudi, 2006). According to Halim (2007), the efficiency ratio is categorized as inefficient (>100%), less efficient (90,01–100%), fairly efficient (80,01–90%), efficient (60,01–80%), and very efficient (<60%). The efficiency ratio measurement results are presented in Table 5.

Table 5. Efficiency Ratio Measurement

Year	Actual Costs to Generate Revenue	Revenue Realization	(Actual Costs to Generate Revenue / Revenue Realization) × 100%	Average
2021	28,754,371,619.83	64,677,020,342.30	44%	85%
2022	35,091,662,247.63	28,408,291,567.96	124%	
2023	29,910,612,118.16	34,531,641,783.74	87%	

2024	36,709,788,808.83	43,795,194,948.90	84%

Source: Processed Data, 2026

Based on Table 5, the efficiency ratio of RSUD Sultan Muhammad Jamaludin I during the 2021–2024 period shows fluctuations, with a value of 44% (very efficient) in 2021, 124% (inefficient) in 2022, and 87% and 84% (fairly efficient) in 2023 and 2024. The average value of 85% indicates that overall the hospital's financial performance is in the fairly efficient category in managing costs, but there is still an opportunity to reduce expenditure so that budget utilization becomes more efficient.

Performance of Sultan Muhammad Jamaludin I Regional General Hospital in the Customer Perspective

a. Customer Retention

Customer retention describes the organization's ability to retain existing customers, where performance is considered good if the number of returning customers is stable or increases over time (Kaplan & Norton, 2000). The measurement results of patient retention are presented in Table 6.

Table 6. Customer Retention Measurement

Year	Number of Returning Patients	Number of Patients	Customer Retention (Number of Returning Patients / Number of Patients) × 100%	Average
2021	217	544	40%	56%
2022	475	770	62%	
2023	618	992	62%	
2024	598	979	61%	

Source: Processed Data, 2026

Based on Table 6, customer retention at RSUD Sultan Muhammad Jamaludin I increased from 40% in 2021 to 62% in 2022–2023 and remained relatively stable at 61% in 2024, with an average of 56%. The increase and stability of returning patients indicate that the hospital is able to retain patients to continue using services sustainably, reflecting a level of loyalty and patient satisfaction. From the customer perspective in the Balanced Scorecard, the patient retention performance of RSUD Sultan Muhammad Jamaludin I shows positive results.

b. Customer Acquisition

Customer acquisition shows the organization's ability to obtain new customers measured through the growth in the number of new customers (Kaplan & Norton, 2000). According to Murtini (2016), acquisition performance is categorized as poor (<30%), moderate (=30%), and good (>30%). The measurement results of customer acquisition are presented in Table 7.

Table 7. Customer Acquisition Measurement

Year	Number of New Patients	Number of Patients	Customer Acquisition (Number of New Patients / Number of Patients) × 100%	Average
2021	327	544	60%	44%

2022	295	770	38%
2023	374	992	38%
2024	381	979	39%

Source: Processed Data, 2026

Based on Table 7, customer acquisition at RSUD Sultan Muhammad Jamaludin I during the 2021–2024 period is in the good category, with all values exceeding 30%, namely 60% (2021), 38% (2022), 38% (2023), and 39% (2024). The average value of 44% indicates the hospital's ability to attract new patients consistently, reflecting public appeal and trust in the services provided.

c. Customer Satisfaction

Customer satisfaction is used to assess the level of patient satisfaction with the quality of services received, which is directly influenced by organizational services (Kurniasari & Memarista, 2017). Satisfaction measurement refers to the conversion table of the Community Satisfaction Index according to PermenPANRB Number 14 of 2017. The customer satisfaction measurement results are presented in Table 8.

Table 8. Customer Satisfaction Measurement

Question	Total
KP.1	208
KP.2	203
KP.3	201
KP.4	212
KP.5	210
KP.6	207
KP.7	202
KP.8	209
KP.9	206
KP.10	210
KP.11	205
KP.12	210
KP.13	208
KP.14	212
KP.15	211

Source: Processed Data, 2026

Based on Table 8, the calculation of the Customer Satisfaction Index is 83,04% (3.114/3.750 × 100%). Referring to the conversion table of the Community Satisfaction Index in PermenPANRB Number 14 of 2017, this value is in the range of 76,61–88,30 and falls into service quality grade B (Good) with Good service unit performance. These results indicate that in general patients are satisfied with the quality of services at RSUD Sultan Muhammad Jamaludin I. High ratings on aspects of facilities, service reliability, staff responsiveness, service assurance, and empathy reflect that hospital services have been running well and in accordance with patient expectations, thereby supporting increased trust and a positive hospital image in the eyes of the community (PermenPANRB No. 14 Year 2017).

Performance of Sultan Muhammad Jamaludin I Regional General Hospital in the Internal Business Process Perspective

The internal business process perspective describes organizational activities in optimizing resource utilization to produce effective and efficient services (Kaplan & Norton in Febrianto, 2015). In health services, performance in this perspective is measured using hospital service standard indicators to assess facility utilization, service quality, and operational efficiency.

Table 9. Internal Business Process Perspective Measurement

Indicator	Year				Average	Ministry of Health Standard
	2021	2022	2023	2024		
BOR	16%	20%	10%	9%	14%	60-85%
ALOS	5.16	4.47	3.36	3.39	4.10	6-9 days
TOI	27.04	18.29	29.02	35.01	27.34	1-3 days
BTO	11.33	16.04	11.27	9.50	12.04	40-50 times
NDR	2%	0%	0%	0%	0.50%	<25%
GDR	3%	1%	0%	0%	1.0%	<45%

Source: Processed Data, 2026

a. Bed Occupancy Rate (BOR)

Based on the data presented in Table 9, internal business process performance as seen from the Bed Occupancy Rate (BOR) indicator shows an average of 14%, which is far below the Ministry of Health standard of 60–85% (Depkes RI, 2005). This condition indicates that the utilization rate of inpatient beds is still very low, so service capacity has not been utilized optimally. Low BOR may reflect a minimal number of inpatient cases or a referral system and facility utilization that have not been optimized. This finding is in line with Sari (2023), which shows that low inpatient BOR is influenced by various factors, including constraints in hospital information systems that often experience disruptions and slow performance, differences in policies and regulations from health insurance, as well as external environmental factors. Thus, low BOR not only reflects internal operational issues, but is also influenced by systemic and external environmental factors that need attention in efforts to increase inpatient service utilization.

b. Average Length of Stay (ALOS)

Based on Table 9, the Average Length of Stay (ALOS) indicator shows an average of 4,10 days, which is lower than the ideal Ministry of Health standard of 6–9 days (Depkes RI, 2005). This shows that the patient care duration is relatively short. This condition may indicate efficiency in the medical service process, but it may also be influenced by low occupancy levels or the dominance of cases with mild severity. ALOS that is too low needs to be analyzed more deeply because it has the potential to impact service quality and the sustainability of health services if not balanced by adequate clinical quality (Tamarina et al, 2026).

c. Turn Over Interval (TOI)

Based on the data in Table 9, the Turn Over Interval (TOI) indicator shows an average of 27,34 days, which far exceeds the ideal standard of 1–3 days (Depkes RI, 2005). A high TOI value indicates the long time beds remain empty after patient discharge, reflecting inefficiency in inpatient facility utilization. This condition aligns with the low BOR and BTO values. According to Isnaini et al (2024), a high Turn Over Interval (TOI) reflects the length of time a bed is unused after a patient leaves, indicating less optimal patient turnover and low hospital operational effectiveness.

d. Bed Turn Over (BTO)

Based on Table 9, the Bed Turn Over (BTO) indicator shows an average of 12,04 times per year, which is far below the Ministry of Health standard of 40–50 times per year (Depkes RI, 2005). This value indicates that the frequency of inpatient bed utilization is still low. Low BTO reflects that beds are not maximally used throughout the year, impacting hospital operational efficiency. Rosita and Tanastasya (2019) explain that a low Bed Turn Over (BTO) value reflects low utilization of inpatient beds and has the potential to reduce patient satisfaction. The higher the BTO value, the more optimal the use of beds by patients in rotation. To increase BTO, Mardian et al. (2015) in Rosita and Tanastasya (2019) recommend strengthening Hospital Community Health Promotion (PKMRS), implementing home visit programs, and improving health service quality to reduce the number of patients discharged against medical advice and optimize inpatient service utilization.

e. Net Death Rate (NDR)

Based on the data in Table 9, the Net Death Rate (NDR) indicator shows an average of 0,50%, which is still far below the Ministry of Health standard of <25% (Depkes RI, 2005). This condition indicates that the death rate of patients after 48 hours of treatment is very low, so it can be concluded that the quality of medical services and clinical risk management in the hospital are in the good category. Rosita and Tanastasya (2019) explain that the Net Death Rate (NDR) value is influenced by patients' clinical conditions, particularly referral patients from other hospitals who arrive in critical condition. To control this risk, hospitals implement confirmation procedures before accepting referral patients, although all patients arriving at the Emergency Department still receive initial treatment. If the patient's condition improves, they can be discharged, while patients who still require care will be referred to other hospitals if inpatient room capacity is unavailable.

f. Gross Death Rate (GDR)

Based on Table 9, the Gross Death Rate (GDR) indicator shows an average of 1,0%, which is still far below the Ministry of Health standard of <45% (Depkes RI, 2005). This value indicates that the overall patient death rate is relatively low and reflects good clinical performance. A Gross Death Rate (GDR) value that continues to decline and remains below national standards indicates that the quality of services provided to patients during hospitalization is in the good category (Rosita dan Tanastasya, 2019).

Performance of Sultan Muhammad Jamaludin I Regional General Hospital in the Learning and Growth Perspective

a. Employee Productivity

Employee productivity is a performance indicator that shows the organization's ability to generate output through the utilization of human resources, measured by comparing operating profit to the number of employees (Kaplan & Norton, 2000). According to Supratikno et al. (2006), employee productivity is categorized as good if it increases, moderate if it is relatively constant, and poor if it decreases. Employee Productivity measurement is presented in Table 10.

Table 10. Employee Productivity Measurement

Description	2021	2022	2023	2024	Average
Operating Profit	35,922,648,722.47	(6,683,370,722.67)	4,621,029,665.58	7,085,406,140.07	47,921,449.96
Number of Employees	204	284	284	310	
Employee	176,091,415.31	(23,532,995.50)	16,271,231.22	22,856,148.84	

Productivity					
Growth Percentage	**-**	**−113,36%**	**+169,13%**	**+40,47%**	**32,08%**

Source: Processed Data, 2026

Based on the 2021–2024 period data in Table 10, employee productivity at RSUD Sultan Muhammad Jamaludin I fluctuated, with a positive value in 2021 of Rp176.091.415,31, declining in 2022 to −Rp23.532.995,50 due to an operating loss, then increasing again in 2023 to Rp16.271.231,22 and in 2024 to Rp22.856.148,84. The average employee productivity growth was 32,08% per year, indicating a general upward trend. This condition indicates that employee productivity is in the good category, because overall it shows an increasing trend and reflects improved human resource management in supporting organizational performance in the Balanced Scorecard learning and growth perspective.

b. Employee Retention

Employee retention shows the organization's ability to retain valuable employees over the long term and is an indicator of the effectiveness of human resource management (Kaplan & Norton, 2000). According to Supratikno et al. (2006), employee retention is categorized as good if it increases, moderate if it is relatively constant, and poor if it decreases.

Table 11. Employee Retention Measurement

Description	2021	2022	2023	2024	Average
Number of Employees Leaving	0	10	5	5	2%
Number of Employees	204	284	284	310	
Employee Retention	0%	4%	2%	2%	

Source: Processed Data, 2026

Based on the 2021–2024 period data, employee turnover is relatively low, namely 0% (2021), 4% (2022), and 2% in 2023 and 2024, so the retention rate is in the range of 96%–100%. This condition indicates that employee retention at RSUD Sultan Muhammad Jamaludin I is classified as good. This high retention rate reflects workforce stability and the effectiveness of human resource management policies in supporting organizational performance in the Balanced Scorecard learning and growth perspective.

c. Employee Satisfaction

According to Kaplan & Norton (2000), employees who feel satisfied with their work will contribute positively to increased productivity, service quality, responsiveness, and overall organizational performance quality. The results of employee satisfaction measurement are shown in Table 12.

Table 12. Employee Satisfaction Measurement

Question	Total
KK.1	203
KK.2	206
KK.3	202
KK.4	213
KK.5	213
KK.6	220
KK.7	219
KK.8	221

KK.9	217
KK.10	217
KK.11	224
KK.12	222

Source: Processed Data, 2026

Based on Table 12, the Employee Satisfaction Index is 85,9% (2.577/3.000 × 100%). Referring to the conversion criteria of the Community Satisfaction Index in PermenPANRB Number 14 of 2017, this value falls into category B (Good), indicating that in general employees are satisfied with the work environment, organizational support systems, and working relationships at RSUD Sultan Muhammad Jamaludin I.

CONCLUSION

The results of the performance analysis of RSUD Sultan Muhammad Jamaludin I, Kayong Utara Regency, for the 2021–2024 period using the Balanced Scorecard show that hospital performance is uneven across perspectives. In the financial perspective, the economy and efficiency ratios indicate conditions that are not yet optimal due to expenditure realization exceeding the budget and fluctuating efficiency, although in terms of revenue effectiveness the hospital is consistently able to exceed budget targets. The customer perspective shows good performance, indicated by patient acquisition levels that are all above 30% with an average of 44%, relatively stable patient retention, and a customer satisfaction index of 83,04% which is in the Good (B) category. The internal business process perspective shows limitations in inpatient facility utilization reflected in low BOR and BTO and high TOI, but clinical quality indicators such as NDR and GDR are far below national standard thresholds. The learning and growth perspective shows relatively good conditions, with an average increasing trend in employee productivity, high employee retention, and an employee satisfaction index of 85,9% which is in the Good (B) category.

Theoretically, these findings strengthen the relevance of the Balanced Scorecard as a performance measurement framework capable of capturing the dynamics of public organization performance more comprehensively than an approach based solely on financial indicators. Differences in achievements across perspectives show that financial performance does not always align with customer performance, service quality, and human resource management, so hospital performance measurement requires integration of financial and non-financial indicators. Practically, the results of this study provide implications for hospital management in directing improvement efforts toward expenditure control, increasing operational efficiency, and optimizing service facility utilization, without ignoring positive achievements in patient satisfaction and loyalty as well as human resource stability.

For future research, the development of studies can be directed toward comparative analysis among regional hospitals with BLUD status, testing relationships among Balanced Scorecard perspectives, or integrating the Balanced Scorecard with other performance measurement approaches to enrich understanding of the determinants of public hospital performance. A longitudinal approach with a longer observation period can also be used to capture performance consistency and organizational changes in greater depth.

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