

## **Balance Scorecard as An Effective Tool to Develop Strategic Planning in Public Sector Organizations: Evidence From Community Health Center**

Kamu Sektörü Örgütlerinde Stratejik Planlama Geliştirmede Etkili Bir Araç Olarak Denge Puan Kartı: Toplum Sağlığı Merkezinden Kanıtlar

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Strategic Public Management Journal  
Volume 6, Issue 11, pp. 01-14  
May 2020  
DOI: 10.25069/spmj. 585302  
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### **Öz**

*Sağlık, birçok ülkedeki insanlar için birincil ihtiyaçtır. 250 milyondan fazla vatandaşa sahip Endonezya'nın ise bu sektörü iyi organize etmesi gerekmektedir. Geniş bir yetki alanına sahip hükümet, yerel yönetimler yoluyla her bölgede kitlesel bir halk sağlığı birimi oluşturarak bu sektörü ademi merkezi bir sistemle yönetmektedir. Bu sistem Toplum Sağlığı Merkezi ya da Endonezyalıların dediği gibi "Puskesmas" adıyla anılmaktadır. Devletin bütçe ayırdığı bir kamu kuruluşu olarak Toplum Sağlığı Merkezi bütçelerini kullanma konusunda merkezi hükümete karşı sorumlu olmalıdır. Bu noktadan itibaren hükümet, kamu kuruluşlarının vatandaşlara sağlık hizmeti sunma hedeflerine ulaşmasını sağlamalıdır.*

*Tambakaji Toplum Sağlığı Merkezi yükümlülüklerini yerine getirme amacıyla bir stratejik bir planı oluşturmuştur. Performans puanlarını ölçmek için denge puan kartını bir değerlendirme aracı olarak kullanmaktadır. Denge puan kartı aracılığıyla oluşturulan performansın değerlendirmesi, gelecek dönemin stratejik planını oluşturmak için kullanılmaktadır. Bu makale Tambakaji Toplum Sağlığı Merkezi'nin 2016-2020 yılı Stratejik Planını, vizyon ve misyonunu, stratejik hedeflerini ve stratejik plan değerlendirmesini ele almaktadır. Ayrıca, etkili olup olmadıklarına bakılmaksızın, objektif başarılarında denge puanlama modelinin değerlendirilmesi yapılmaktadır. Sonuç olarak, bu makale daha iyi bir plan geliştirmek veya var olan planın iyileştirmesi için yararlı olabilecek öneriler sunmaktadır.*

**Anahtar Kelimeler:** Denge puan kartı, stratejik plan, strateji değerlendirmesi, sağlık, halk.

### **Abstract**

*Health is primary needs for people in many countries. Indonesia, with more than 250 million citizens, needs to organize this sector well. Since it has vast area, government decentralize this sector through local government to establish a mass public health unit in every region. It called with Community Health Center or we called it "Puskesmas". As a public organization which receive budget from government, a Community Health Center must accountable to government from using their budget. From this point, government must ensure that community or public organizations reach their objectives providing health care to the citizen.*

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*Tambakaji Community Health Center has strategic plan as a guidance to reach their obligation. They use balance scorecard as a evaluating tools to measure their performance. The result from evaluating performance through balance scorecard are used by management to establish a new strategic planning for next period. This paper review Tambakaji Community Health Center's Strategic Planning for the year 2016-2020, the vision and mission, strategic objectives, and evaluation of strategic plan. Also, assessing the balance scorecard model in their objectives achievement whether effective or not. At the last, this paper also make suggestions that may be helpful to improve or make a better plan.*

**Key Words:** Balance scorecard, strategy plan, strategy evaluation, health, public.

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## INTRODUCTION

### Methodology Approach

This research uses a qualitative approach by focusing on a case study that involves some methods of data collection and analysis, including interviews and document analysis.

### Findings

Using the lens of Kaplan and Norton's Balance Scorecard, the authors describe and analyze the conformity between the current strategies with the strategic plan in the organizations. The paper gives insight on a model of evaluating and construct a strategic planning through develop balance scorecard model in the public organizations.

### Originality/value

The authors identify the problem in strategy implementation at the certain period and propose recommend an alternative strategy by analyzing the strategic plan in the public health center as a public organizations

## 1. COMMUNITY HEALTH CENTER

Development of community health center in Indonesia was began since Dutch colonialism in 16th century (Wasisto, et al, 2009). The Dutch government established a program to prevent pox disease and cholera which feared most by citizen. After declaration of independence, Indonesia government just begin to be more concern about public health in 1968 as they make a National Work Meeting in Jakarta. This meeting discuss about new community healthcare system because in that time healthcare not decent provided and there are no integration in each health agencies. The result from that discussions is the government will establish a first level of public health service which integrate all healthcare from previous agencies. This organizations is Community Health Center.

Community health center is the first tier of health facility in sub-district level area. So, they have obligation to serve people who wants to check up their medical condition or need a convenient medical treatment. There are two kinds of community health center, those with beds and those without one. The community health center without beds generally acts as a public outpatient treatment facility, is rarely open after mid-day, and is definitely not likely to be either open or prepared to deal with an obstetric emergency outside of clinic hours. This community health center is usually staffed by a midwife and a general practitioner who provide preventative and curative services related to some different health programmes including antenatal care and family planning program. These community health center however have been characterised as under-burdened and problematic as these health centre tend to bypass serious patient to higher tier of health services.

Should a critically ill patient appear at this type of facility, the staff are more likely to simply send the patient on to the next tier of health facility, such as : hospital with grade E, D, C, B, or A than to attempt to administer



first aid or try to prepare the patient for transfer. This condition happened when the medical patient need more complex treatment or special treatment. Hospital with grade E is used to reference as a hospital to treat special healthcare. For example psychiatric hospital, leprocy hospital, mother and children hospital, and heart hospital. While from hospital with grade D until A, the difference is the treatment and the facility that they have.

As a new system of health care, community health center collaborate with BPJS (Social Insurance Administration Organization). While community health center have a duty in providing health care, BPJS have an obligation to collect premi or contribution from citizen who participating in BPJS. The participant get reward for being no charge from certain healthcare service facility in every tier if they comply the procedure. The participant must choose one community health center as their registered health facility so they can make a medical checkup with no charge. For next step, community health center claim the billing periodically to BPJS for covering healthcare or service charge from participant.

The new system of health service needs an attention from every stakeholder. As a public sector organizations community health center is given budget every year by government to make sure that their service in providing healthcare not hampered. Although community health center is a government's organizations, they still collect retribution from medical patient who come to them to get their medical service. This medical patient categorized as general medical patient or non-participant BPJS. They make this retribution scheme in exchange they cannot claim the bill to BPJS so the operational or service cost can be even. Besides taking charge the general medical patient, community health center receive budget from the government. They use this budget to daily operating activity, such as : maintain the asset, repair the treatment room and other supporting facilities, provide medical tools and supply the generic drugs which needed by medical patient.

As community health center use budget which given by government, they must accountable to government whether the budget is really used to give health service and other operational acticity to reach their objectives. Every community health center has each objectives in providing health service. It can be different from each community health center, depend on management and local government's policies. Reaching objectives is an essential for every organizations. Like other organizations, community health care must reach their objectives and the way to reach its obligation is by establishing strategic plan to reach every program or objectives which align with local government's policies and health's national program.

### **The Statement of Vision and Mission**

Tambakaji Community Health Center is one from thirty seven community health center in Semarang City. They become enough vital community health center because they located in the Northen Coast of Java Main Road. The road is very crowded as a national road which connect East Java and West Java. Many accidents has happened near Tambakaji Community Health Center. So, the employee of Tambakaji Community Health Center often take care the victim accidents first before they send them to hospital to receive later treatment. It means that they have more task besides to serve or care the community in sub-district area around it. With this condition, personel at Tambakaji Community Health Center must aware with each of their job so they can maximise in servicing customer (medical patient) as main core of the job. Management of Tambakaji Community Health Center have obligation to engage the employee in setting the goal of organizations together. This is a key condition to make employee be participated in develop the goal because it can increase employee effectiveness and ultimately improves organisation effectiveness (Patrick, Chon, 2016) and explain the objective of community health center to the employee.

After the objectives or goals are established, then the management with the employee discuss together to make an understandable vision and mission so that both of two sides can decide what statement to be the best vision and mission (David, 2017). The vision and mission then explained again in strategic planning for community health center. This strategic planning issued every five years and can be revised, but it still be regarded as strategic planning for five years.

The Vision of Tambakaji Community Health Center is *“become Community Health Center with excellent care to create healthy living people”*. David (2017) identifies that a vision statement is the answer to the basic question, *“What do we want to become?”* A clear vision provides foundation for developing a comprehensive mission statement. Vision statement should be preferably one sentence, need to be written from customer perspective, and should reveal the type of business the firm engages. From this vision, it is true that they have one statement with a good future goal by create healthy living people. They make priority to provide excellent care so the vision still align with Health National’s Program to make a health environment from low level area and to decrease disease and mortality rate.

This vision statement needs to be understand by all of employee. The way to make it clearly understandable is by creating mission statement. David (2017) introduce that mission statement is the answer to the basic question *“What is our business?”* and it describes the values and priorities of an organization. Developing a mission statement compels leader to think about the nature and scope of present activity and to evaluate the potential attractiveness of activities. A mission statement not only broadly charts the future direction of an organization but it also serves as a constant reminder to its employees of why the organization exists. From the vision statement of Tambakaji community health center, then it can be described into two statement of mission. The Mission of Tambakaji community health are: *“Give first tier health care with profesional, excellent, equally, and affordable”* and *“Empower and encourage people and family to make healthy behaviour as a people needs.”*

It can be known from their mission statement how to reach their vision by providing the best healthcare and build a health enviroment. It looks like more obvius than just like a dream in the vision statement. Mission is a shorter period to be achieved to reach the objectives of organizations. Like other community health center in Semarang City, Tambakaji Community Health Center develop two mission with consideration from the internal stakeholder and suggestion from instance above it (Health Department of Semarang City).

### **1.1 The Strategic Objectives**

An organizations develop many ways to make a strategic planning. They usually describe the long term strategic periodically. Indonesia government practice five years in implementing strategic planning. In that five years, they make some evaluation and revise the strategic plan document. The revision can be permitted if leader feel the current strategic not relevant with current condition. One way to make strategic planning is describe the vision and mission into shorter period strategy and it can be happened by make a strategic objectives. The objectives strategies in Tambakaji Community Health Center are:

- a. Increasing quality of management and human resources community health center
- b. Increasing quantity and quality of infrastructure in community health center
- c. Increasing scope, type, and quality of community health center’s service
- d. Optimizing revenue and expenditure efficiency

All of strategic objectives are divided into four statements and Tambakaji Community Health Center want to reach each statement annually. They describe each statement into several program that they must achieved. Each employee then do their job to reach each program. Employee’s performance then be measured and evaluated annually. Achievement each programs means that they make an excellent performance and this is needed by management to develop new program on each strategic objectives by keeping or changing their strategic objectives next period.

## **2. THE BALANCE SCORECARD**

Kaplan and Norton (1992) introduce this balance scorecard by providing a balanced perspective of firm’s performance, and established one of the most salient features of balanced scorecards: the grouping of measures



into four distinct categories of performance (financial, customer, internal processes, and learning and growth). Kaplan and Norton (2001) argue that one of the primary benefits of the balanced scorecard is its use in gauging the success of strategy. Although there are many ways to develop strategy, using balance scorecard still be the most favourite applied in many firms. It can be applied in profit and not profit organization. A recent study by Bain & Company indicates that 57 percent of firms worldwide use the balanced scorecard, including 75 percent of large firms and 64 percent of firms in North America (Rigby and Bilodeau 2005). Further, greater scorecard usage is associated with improved performance, regardless of firm size and product life cycle (Hoque and James 2000)

Studies in using balance scorecard are mostly in profit firms. This is happened because the profit or financial is the main measurement in their type of organizations. But, as a kind of organizations, public sector expected to develop the balance scorecard although they do not desire to make some profit. Akbar, et all (2017) opine that adopting a balance scorecard measurement from the private sector to the public sector is not an easy task, the differences in the organization's characteristics and objectives lead to the implementation of many obstacles. Gauthier, et all (2003) argue common error is to view the balanced scorecard as an operations level reporting mechanism. This approach will lead to having too many performance measures; management will be unable to focus on the critical information. The scorecard should be viewed as a key management tool in telling a performance story on strategy implementation. The balance scorecard approach is proving to be a well-accepted management practice within public-sector corporate.

Balanced scorecard focused on the ability of multiple measures to provide a more balanced perspective of firms performance. So, Tambakaji Community Health Center uses four perspective to reach their strategic objectives for one year in the form of Balance Scorecard. Besides for measure the performance of employee, using balance scorecard can be use as a tool to evaluate the strategy. The overall purpose of the balanced scorecard is to “parity” organizations objectives with customer and operational objectives. the customer (medical patient) wants a full service from their visiting and this condition need more resources used by organizations. Contrary, organizations wants to use minimum resources but can give excellent service. The balance scorecard comes to meet the ideal conditions between customer and organizations.

The Balanced Scorecard basic keynote is that organizations should establish objectives and evaluate strategies on every criteria other than financial measures. Financial measures and ratios are vitally important in strategic planning, but of equal importance are factors such as customer service, employee morale, product quality, pollution abatement, business ethics, social responsibility, community involvement, and other such items. A balanced ccorecard for a firm is simply a listing of all key objectives to work toward, along with an associated time dimension of when each objective is to be accomplished, as well as a primary responsibility or contact person, department, or division for each objective.

## **2.1 Perspective in Balance Scorecard**

Many kinds of balance scorecard form and Tambakaji Community Health Center develop a balance scorecard with the description of : target, indicator, and program. Each perspective has three kind of decription. Target means what they to achieve in one year. Indicator means what criteria must be fulfilled to reach the target. Program means what the job or task they must do in reach the criteria (indicator) and achieve the goal (target). Management in the Tambakaji Community Health Center then develop a balance scorecard to achieve and evaluate suitability the employee performances.

The first perspective in the Tambakaji Community Health Center is Learning and Growth. Learning and growth relate with questions “Can we continue to improve and create value?” and the detail of the perspective are :

Table 1: Learning and Growth Perspective



Target	Indicator	Program
Increasing the wealth of employee	<i>No indicator stated</i>	Non Program
Increasing the quality of care	Completeness the needs of : document; communication, water, and electricity care; office equipment and inventories; maintenance care and permittance of office vehicles; office cleaning care; office equipment repairing care; office stationery; printing and duplication; electricity instalation; household equipment; food and beverages.	Office Administration Care Program
Increasing the disciplinary of employee	<ul style="list-style-type: none"> <li>- Increasing employee attendance rate</li> <li>- Fulfil the needs of employee uniform</li> <li>- Fulfil the needs of workfield uniform</li> </ul>	Increasing Employee Discipline Program
Increasing the capacity of human resource	<ul style="list-style-type: none"> <li>- Scope of employee who take formal course and training</li> <li>- Scope of regulation training</li> <li>- Scope of technical guidance of law implementation</li> <li>- Scope of functional course and training</li> </ul>	Increasing Capacity of Human Resource Program
Increasing quantity and quality infrastructure of employee	Completeness of : office inventories; office furniture; good-condition building; office and operational vehicle;	Increasing Quantity & Quality Infrastructure of Employee Program
Increasing quantity and quality infrastructure of Community Health Center	<ul style="list-style-type: none"> <li>- Availability of drug and medicine</li> <li>- Implementation of rationality medicine in Community Health Center</li> </ul>	Drugs and Medicine Program
Increasing infrastructure of PHC which well functioned	Increase of: quantity and quality of Community Health Center and Mobile Community Health Center	Procurement,Improvement, and Maintenance of Office Infrastructure
Decreasing disease and mortality rate and prevent disability from disease	<ul style="list-style-type: none"> <li>- Fulfil of mosquitos fogging</li> <li>- Scope of invention and handling blood fever sufferer</li> <li>- Scope of invention and handling pneumonian toddler</li> <li>- Scope of invention and handling TBC sufferer</li> <li>- Scope of invention and handling diarrhea sufferer</li> <li>- Scope of area which extraordinary handling</li> </ul>	Preventing and Resolving Disease Program
Increasing Community nutrient care and supporting family in increasing health	<ul style="list-style-type: none"> <li>- Scope of bad nutrient toddler who get treatment</li> <li>- Scope of giving complementary food at infant 6-24 months whom bad nutrient and poor family</li> </ul>	Increasing Community Nutrient Program
Increasing health of mother and children and reproduction healthiness	<ul style="list-style-type: none"> <li>- Scope of baby visiting</li> <li>- Scope of handling newborn with complication</li> </ul>	Toddler Health Care Program



	<ul style="list-style-type: none"> <li>- Scope of toddler care</li> <li>- Scope of pregnant mother visiting</li> <li>- Scope of handling pregnant mother with complication</li> <li>- Scope of delivery baby which done by midwife-educated employee</li> <li>- Scope of afterbirth-mother care</li> <li>- Scope of active participant planned-family</li> </ul>	Increasing Safety of Delivery Mother and Child Program
Increasing quality of health environment	<ul style="list-style-type: none"> <li>- People who use water closet (WC)</li> <li>- Scope of clean water</li> <li>- Healthy house</li> <li>- Well educated Instance</li> </ul>	Improvement Healthy Environment Program

Learning and growth perspective may be defined as detection and correction of errors (Kaplan and Norton,1992). It connects the theories on organizational learning with human resource management practices, as first instance subjects of organizational learning. These practices are developed in four levels (Gauthier,2003):

- a. The learning and growth perspective objectives to be a mean of introducing and spreading new organizational concepts. The feedback structures of the balance scorecard are conceived to provide continuous information on the validity of the assumptions that support the execution of the strategy.
- b. Team building is promoted by the perspectives of the balanced scorecard as they guarantee that the feedback from strategy implementation problems reflects their across-the-board nature, stressing the need for cooperation between areas for the analysis and solution of problems. Due to its construction methodology and its configuration, the balance scorecard is a tool for the unification of staff and line cultures.
- c. Feedback shows new opportunities for learning. Both within the organization and, especially, in its environment, opportunities arise and new theories must be taken on board by the management. The balanced scorecard will show not only the need for new processes, but new employee capabilities. By relating processes to intangibles based on the competencies of certain jobs in the organization, the balance scorecard allows to build up profiles of the skills and knowledge of the employees in relation to the key strategic processes. Staff involvement policies will be critical for teams to decide to match their learning to processes.
- d. The fit between the people and the processes of the organization results in values, and in a climate as an organizational system perceived by the employees made up of meanings, suppositions and values. Therefore, the balance scorecard communicates the essential values to the group of people who make things happen, focusing efforts toward the critical elements of each perspective. In the learning processes necessary for linking the critical processes to the intangibles, we can identify distinctive values which are communicated to human resources through their implementation policies, such as: efficiency and sense of work, creativity and sense of risk, and empathy and customer service.

From the explanation of learning and growth perspectives above, Tambakaji Community Health Center have many things to do to make an excellent service. This perspective is different with the others that learning and growth perspective has many targets, while the others just have one until three target. Management consider to this many targets since this is the main core of the public health service as they are kind of healthcare system

in Indonesia. It can be concluded from the perspective that they want to improve many sector, such as : human resource, infrastructure, and medical-related service

Improving human resources can be done through training and establishing employee regulation. If the target can be achieved then they will have quality employee who can do their job effective and efficient. This condition will make customer or medical patient be satisfied from their visiting to Tambakaji Community Health Center and receiving the service. They want to improve and maintain the infrastructure in the Community Health Center. Good infrastructure can make the employee and medical patient feels safe and comfort in using their tools and facility. They want to increase their main job which related to medical, in microscope by treat and cure the medical patient and in macro scope by provide a healthcare in sub-district level community around it.

The result from observation and interview one of employee in Tambakaji Community Health Center can be concluded that they almost reach half of target as this semester. The discipline of employee relatively improve with no employee violate the work hours. Like human resource, infrastructure relatively in good condition and ready to use. Building, ambulance unit, treatment room, administration desk, playground for children, parking area, and toilet are well maintained, so the medical patient satisfaction rate improve than last year. But, from the explanation of employee, they still need medical tools which important to take care the medical patient, such as : sterilization tools and new patient bed.

Unlike two sub-target above, the last target which related to medical service will be get more attention from Tambakaji Community Health Center’s stakeholder. This is because they deal with many patient who get blood fever disease in their sub-district level as the rainy day is coming. This condition become a local current issue in Semarang City. The local government concern with this condition and give the “red alert” in their sub-district level. Tambakaji Community Health Center have to struggle to reach this program. It can be done by visiting community in their sub-district area and give socialization how to prevent blood fever disease. Next, synergy from two sides should reduce the blood fever disease in their sub-district level for the rest of semester. So, all of kind disease rate can be dropped and health environment can be happened at once.

The second perspective in Tambakaji Community Health Center is Internal Business Process. This perspective relate with question “What must we excel at?” and the detail of internal business process perspective is :

Table 2: Internal Business Process Perspective

Target	Indicator	Program
Increasing quantity and quality of Community Health Center Service	All indicator in Minimum Service Standard in Health Area and some relevance Minimum Service Standard of Hospital, both performance and number of medical patient	Improvement Healthy Care Program

Kaplan and Norton (1996) have notion that the internal business process starts with the receipt of a customer order and finishes with delivery of the product or service to the customer. It similar with public sector organization in the internal business process perspective. In community health center, the process starts with receiving the medical patient with administration and finish with giving medical treatment and the medicine they needed. Jalaludin, et all (2014) argue that the internal business process perspective is mainly concern about the operational side of the organization. The indicators in this perspective must be able to capture information that would describe whether efficiency and effectiveness have been achieve throughout the operational side of the business. Examples of the indicators include measures of service and product quality, production cycle time, and process quality yields





Tambakaji Community Health Center just have one target in the internal business process perspective. They want to improve the service given to medical patient through daily operational. The way to improve service is deciding the criteria in job. All of employee must fulfill the criteria because this is the ideal condition. From the perspective can be concluded that they use the minimum service standard as the criteria, in health area service and some relevance in hospital. Some relevance minimum service standard in hospital are used because the community health center be like a mini hospital.

From interview process, it can be inferred that the management use the minimum service standard to develop a standar operational procedure (SOP) which related in medical service. They continuously develop and update the standard operational procedure, especially in treatment for special disease. It is needed as they are a first-tier facility which give brief treatment but proper. Until now, they still develop the medical treatment related standard operational procedure with aid by doctor in the Tambakaji Community Health Center. The doctor and some employee who take training and seminar about medical service considered have more knowledge to compose the standard operational procedure draft. Then the management decide whether the draft are used or not.

The third perspective in Tambakaji Community Health Service is Financial. Financial perspective relate with question “How do we look to shareholders?”. From this view, the “shareholder” term are replaced with “stakeholder” and the detail of financial perspective are:

Table 3: Financial Perspective

Target	Indicator	Program
Increasing quantity and quality published report	Ratio of planning and reporting document which prepared on time	Improvement reporting finance performance system
Increasing revenue	- Increasing revenue - Increasing independently finance	Optimization Revenue Program
Increasing expenditure rate efficiency	Increasing efficiency	Spending Efficiency Program

Kaplan and Norton (1992) mention the following measures as being important from a financial perspective: cash flow, sales growth, operating income, market share, return on equity (RoE). The financial perspective is recognized for the importance of short-term financial results obtained from the analysis of financial targets for institutions in the competitive environment (Kaplan and Norton, 2000). They can be different at each stage of development of the company's activity. The three main levels are: revenues growth, cost reduction or productivity improvement and assets use or investment strategy. The revenues growth is achieved by increasing sales volumes and refinancing. This all type measurement suit with profit organization

Besides financial perspective largely focus on the revenue side, this perspective can be linked to the concept of “waste disposal” synonymous with cost reductions, considered the most important level of the also mentioned (Baroma et al., 2013). Cost reduction focuses on decreasing the variables. This leads to further increase financial returns. After implementation it is necessary to increase the business volume, which would lead to a return to profitability in sales turnover and a high return on investment (Baroma et al., 2013). The company's strategy presents value-based businesses.

Unlike profit entities, maximizing cost efficiency in non - profit or government is achieved by maximizing the benefits of stakeholders, submitted to resource constraints. The financial target is considered a major goal. Financial indicators are presented together with the vision, mission and core values related to stakeholders. Successful financial measures may be considered massive cost reductions, small deviations from the budget,

performance changes in a short period of time and increased return on investment. Farooq and Hussain (2011) argue that critical success factors can increase the company’s efficiency.

The “financial” word in the name of the perspective might sound confusing for non-profit organizations and public agencies. They are not targeting financial outcomes. Still, non-profit organizations have stakeholders; for example, the members of the community that founded the organization. In this case, the financial perspective is actually a “Stakeholder Interests” perspective or “Success” perspective (Savkin, 2019). From the financial perspective in the Figure 3, it can be inferred although Tambakaji Community Health Center are not seeking profit they include the revenue target. They state “increasing revenue” as taking charge for general medical patient or non-participant BPJS who visit to them. The charge is “grey area” that fund which collected not calculate as a profit or revenue. It is a fee for service that they cannot claim to BPJS. BPJS just pay the claim from their participant medical patient.

Expenditure efficiency rate may be fit with non profit organizations financial perspective. They are required to be more aware and wise in using the budget which allocated to them. Community health center must selective in their expenditure. They must take less price or use less resource but still can give the best quality in service the medical patient. The result from interview show that they do not have a critical issues from financial perspective. This condition happened as the local government make intensive monitoring and evaluation at the budget execution. The local government make regulation to community health center to submit their financial report monthly and make a brief report quarterly. The report will be used for evaluating the overall performance of community health center’s stakeholder comparing with quality on using budget.

The fourth or the last perspective in Tambakaji Community Health Center is Customer. this perspective relate with the question “How do customers see us?”. The customer in this term means to the medical patient who visit to community health center and the detail perspective are :

Table 4: Customer Perspective

Target	Indicator	Program
Improving special health care	<ul style="list-style-type: none"> <li>- Scope of level one emergency-condition care</li> <li>- Scope of basic health poor people</li> <li>- Scope of poor people health reference care</li> <li>- Capability in handling life saving</li> <li>- Satisfaction of emergency-condition customer</li> </ul>	Community Health Effort Program
Improving clean and health behaviour; and improvement of health effort from community	<ul style="list-style-type: none"> <li>- Scope of active and prepared village</li> <li>- Scope of Integrated Care Camp (Posyandu) “Purnama Mandiri”</li> <li>- Scope of Family with clean and health behaviour</li> <li>- Scope of Healthiness of elementary school</li> </ul>	Health Promotion and Role Community Program

Mahdavi, et all (2014) opine the customer perspective considers external customers point of view, of organizations, which are a crucial factor for creating financial success, revenue from buying products and services. In public sector’s balance scorecard, “customer” term refer to citizen or community in the little scope. Because the main objectives of public sector organizations is not maximise profit and shareholder return, customer perspective is placed in the bottom of the template (Marr, 2019)



It can be concluded from their perspective that they emphasize to be more concern in community in their sub-district level area. They want to improve services for special health care and make a better behaviour for clean and healthy life. This is not relate with medical patient who visit the community health center but it tends to community services. They visit all family to give a socialization and check the living environment to ensure that the community aware with prevention of the disease.

From observing and interviewing one of the doctor, it can be informed that they have program in community service, such as : visiting and educating the poor people, doing an accompaniment and recording data pregnant mother, and monitoring integrated care camp in their sub district level area. Current issue from this objectives achievement is they do not have enough employee who can carry this program on. So, they do not visit to community regularly. Tambakaji Community Health Center just have three doctors, including dentist and several midwives. This condition being more difficult as they must stay in the community health center and do their daily task. To solve this problem, management decides to make a shift schedule and assign other employee (i.e. nurse or medicine preparer).

## CONCLUSION

Community Health Center which have direct contact with citizen in providing healthcare service has citizen as the customers. They have obligation to increase customer satisfaction rate through healthcare service and improvement of health environment around them. Through balance scorecard model, public organizations will explain their vision and misson more clear to the customer and they can identify customer satisfaction more transparent, objective, and measurable. At last, they can improve their quality of human resources in reaching their mission and strategy. Contrary in the implementation process, activity in the public organizations can give a strategic management system with community-oriented phylosophy.

Balance scorecard which developed by Tambakaji Community Health Center is a good way to implement and evaluate their strategy. But, they need to develop its balance scorecard to be better. David (2017) argue that strategy-evaluation process must contain characteristic to be effective. This characteristics refers to economical, meaningful, provide timely information, provide actual condition, not dominate decision, and simple. Although this characters belong to profit-based organizations, it still relate with public organizations to develop a balance scorecard.

Developing a balance scorecard in achieving strategic objectives need more consideration and deep analisys. The important step is to change the balance scorecard template model. For public organization which have different nature with profit organizations should modify the Kaplan and Norton's perspective idea. Marr (2019) opines the way to modify the balance scorecard template to make it relevant to their strategy achievement.

First is move the financial perspective to the bottom of the template model. The overall objective of most public organizations is not to maximise profits and shareholder return. Instead, money and infrastructure are important resources that have to be managed as effectively and efficiently as possible to deliver the strategic objectives. Second, the overall objective in public organizations is to deliver services to their key stakeholders, which can be the citizen or certain communities. So, it will appropriate to change "customer" with "stakeholder". This perspective usually sits at the top of the template to highlight the key stakeholder deliverables and outcomes. The two remaining balanced scorecard perspectives will stay as they are. Any public organisations needs to build the necessary human, information and organisational capital to deliver its key processes in the middle of the map.

Table 5: Comparation Old and New Perspective Template

Old Perspective Template	New Perspective Template
1. Learning and Growth	1. Stakeholder
2. Internal Business Process	2. Learning and Growth
3. Financial	3. Internal Business Process
4. Customer	4. Financial

The next step after modify the balance scorecard template is make attention to the content of the perspective. Too many or few content can be harm the achievement strategy progress. It must be proper and clear to describe organizations mission and strategy. Target in each perspective should be balance between four perspectives. It should consist of some essential target that reflect the mission and strategy of organizations. It means change the model to be more principle-based than a rule-based. But, becoming a principle-based balance scorecard does not mean that will make more confuse to describe the strategy. Positive effect to be more principle is the management can develop a strategy and many ways to reach it. Even, it will make more simple in evaluating the performance by less target in perspective. Remember that less target-stated does not mean decrease the obligation or perform to be done.

Table 6: Proposed Balance Scorecard Perspective Model

Perspective : Stakeholder		
Target	Indicator	Program
Improving healthcare quality	<ul style="list-style-type: none"> <li>- Increase the rate of stakeholder satisfaction</li> <li>- Decrease the queue rate in the administration process</li> <li>- Increase the treatment for emergency status patient</li> </ul>	Excellent Healthcare Service Program
Improving clean and health environment	<ul style="list-style-type: none"> <li>- Decrease the disease and mortality rate</li> <li>- Increase the life expectancy rate in sub-district environment</li> <li>- Encourage healthy living in sub-district environment</li> </ul>	Maintain Healthy Living Environment Program
Perspective : Learning and Growth		
Target	Indicator	Program
Improving the quality of human resources	<ul style="list-style-type: none"> <li>- Increase the intensity of train officer</li> <li>- Fulfill the office inventory needs</li> </ul>	Officer Training Program
Increasing the infrastucture and facilities	<ul style="list-style-type: none"> <li>- Increase the medicine and drug stock</li> <li>- Intensify in maintaining and repairing the broken tools</li> </ul>	Infrastructure Maintain and Procurement Program
Improving the special treatment case	<ul style="list-style-type: none"> <li>- Scope of special disease that can be treated</li> <li>- Increase the healed expectancy of special disease</li> </ul>	Special Disease Treatment Program
Perspective : Internal Business Process		
Target	Indicator	Program
Increasing quantity and quality of healthcare services	<ul style="list-style-type: none"> <li>- <i>Indicator based on minimum service standar of general healthcare service</i></li> <li>- <i>Indicator based on good practices service principle in public organizations</i></li> </ul>	Best Quality Service Program

Developing Standard Operational Procedure (SOP)	<ul style="list-style-type: none"> <li>- Increase the conformity performance based on SOP</li> <li>- Scope of development SOP</li> </ul>	Develop Good SOP Program
Perspective : Financial		
Target	Indicator	Program
Increase the quality of finance	<ul style="list-style-type: none"> <li>- Increase the revenue from non-participant BPJS</li> <li>- Decrease the inappropriate expenditure</li> </ul>	Increase Effective and Efficiency in Budget Execution Program
Increase the accountability to the local government	<ul style="list-style-type: none"> <li>- Scope of ontime reporting budget execution</li> <li>- Scope of quality of reporting</li> </ul>	Accountability in Regulation Program

From the new proposed balance scorecard model does not mean every problem can be eliminated but it gives new guidance how to handled it with more properly. As a congruence with citizen's interest in maximise service they got, it can be increase chance of customer satisfaction rate through excellent performance. Limitation from this new proposed model is that model not yet be tested in real public organizations. Intensive and empiric research are needed to give deep analysis and conclude better about feasibility of strategy.

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