

Abstrak

Penelitian ini dilakukan untuk mengetahui kondisi kinerja keuangan dan non keuangan Puskesmas Ngesrep. Hal ini diperlukan supaya dapat menentukan strategi untuk mengoptimalkan kinerja Puskesmas Ngesrep. Metode yang digunakan untuk menganalisis kinerja keuangan dan non keuangan adalah *balanced scorecard*. *Balanced scorecard* terdiri dari empat perspektif yaitu keuangan, pelanggan, proses bisnis internal, dan pertumbuhan dan pembelajaran. Sementara itu, untuk mengetahui strategi pengoptimalan kinerja keuangan dan non keuangan Puskesmas Ngesrep, digunakan analisis *fishbone*. Hasil penelitian menunjukkan bahwa kinerja non keuangan Puskesmas Ngesrep telah dalam kondisi baik, namun perlu adanya peningkatan supaya lebih optimal. Sementara kinerja keuangan Puskesmas Ngesrep masih terdapat rasio yang menunjukkan kondisi buruk seperti *return on investment*, *return on equity*, *current ratio*, dan *cash ratio*. Dalam kondisi tersebut, Puskesmas Ngesrep memiliki beberapa permasalahan seperti banyak pegawai yang merangkap, belum melakukan pengukuran kinerja keuangan, adanya kebijakan yang menyebabkan pendapatan puskesmas menurun, dan sistem *e-BLUD* tidak dapat membandingkan laporan keuangan selama dua tahun. Permasalahan tersebut dapat diatasi dengan adanya diklat secara resmi dan rutin, melakukan pengukuran kinerja keuangan, meningkatkan pelayanan, dan memperbaiki sistem *e-BLUD*. Dengan adanya solusi tersebut, akan mengoptimalkan kinerja keuangan dan non keuangan Puskesmas Ngesrep.

Kata Kunci: PPK-BLUD, *balanced scorecard*, kinerja keuangan, kinerja non keuangan

Abstract

This research was conducted to determine the condition of financial and non-financial performance of Ngesrep Health Center. This is necessary in order to determine a strategy to optimize the performance of Ngesrep Health Center. The method used to analyze financial and non-financial performance is balanced scorecard. Balanced scorecard consists of four perspectives, namely finance, customers, internal business processes, and growth and learning. Meanwhile, to find out the strategy for optimizing financial and non-financial performance of Ngesrep Health Center, fishbone analysis was used. The results showed that non-financial performance of Ngesrep Public Health Center was in good condition, but needed improvements to make it more optimal. While financial performance of Ngesrep Health Center there are still ratios that show bad conditions such as return on investment, return on equity, current ratio, and cash ratio. Under these conditions, Ngesrep Health Center has several problems, such as many concurrent employees, not yet measuring financial performance, policies that cause puskesmas revenues to decline, and the e-BLUD system cannot compare financial reports for two years. These problems can be overcome by having formal and routine training, measuring financial performance, improving services, and improving e-BLUD system. With this solution, it will optimize financial and non-financial performance of Ngesrep Health Center.

Keywords: PPK-BLUD, balanced scorecard, financial performance, non-financial performance