

ABSTRAK

This study aims to use the Balanced Scorecard to (a) test and prove the strongest relationship between customer perspectives on internal business perspectives, (b) test and prove the strongest relationship between customer perspectives on learning and growth perspectives, (c) test and prove the strongest relationship between the customer's perspective and the financial perspective. The Puskesmas is one of the government-owned community services whose main purpose is not to seek profits, but rather to consumer services. During this time in assessing its performance, the puskesmas only focuses on the efficiency of fund management, namely by evaluating the revenue and cost budget whether it can be compared with its realization or not. Using the Balanced Scorecard, it is expected that Puskesmas can develop financial and non-financial aspects in conducting performance appraisals, so that later it is expected that the Puskesmas can be an institution that can provide satisfaction to consumers, highly committed employees and then produce adequate surpluses. The objects in this study were all puskesmas in the city of Yogyakarta with 18 health centers. This study uses the subject of the manager of the health center, namely the Head of the Community Health Center, the administration of services, the administration of registration, the financial section of the cashier (receipt) and the treasury's financial department (expenditure). This research method uses a survey method with a questionnaire. The analytical tool used is SPSS by using multiple correlation tests. The result is that there is a relationship between the customer's perspective and the learning and growth perspective, and there is a relationship between the customer's perspective and the financial perspective. As for those who have the strongest relationship of the customer's perspective towards the learning and growth perspective, as well as the customer's perspective on the financial perspective. This means that there is an efficient and effective level of finance by working together to build the personal qualities needed in the quality of services to realize the financial targets with customers in each Puskesmas in the city of Yogyakarta.

Keywords: Performance factors, Balanced Scorecard, Puskesmas.