

# PERFORMANCE ANALYSIS OF HEALTH SERVICES IN LOCAL HEALTH CENTERS OF TASIKMALAYA BASED ON CUSTOMER PERSPECTIVE

Mohamad Bayu Herdiawan Hidayat, MM<sup>1</sup> and Dr. Jafar Sembiring M.Ed.M.<sup>2</sup>

**Abstract**—The City of Tasikmalaya projecting one of the local health centers in the district Purbaratu to be a Public Service Agency (PSA). Before changing the status into PSA, it takes a step to accelerate the performance evaluation of improving the status of local health center in the city of Tasikmalaya into PSA. The latest government regulations for assessing the performance of public services have been set forth by the Decree of the Minister of Administrative Reform No. 25/KEP/M.PAN/2/2004 dated February 24, 2004. This decree contains guidelines for the community satisfaction index for government service agencies. By using these guidelines, a collecting data method conducted through questionnaires. The results is obtained 130 valid questionnaires. From the data processing expectations variables obtained an average score of 3.22 expectations and the average score of 2.57 reality. The average score of this fact illustrates the performance of services "Good" because the score is above 2.51 and below 3.25. The results are then processed according to the methods Importance-Performance Analysis. Through a gap analysis, obtained an average score of 0.64 total gap. There are some elements which are then entered into quadrant top priority to overhaul. Some of these elements include the responsibility of service personnel, environmental comfort, and the reasonableness of the service charge. Recommendations that can be done such as providing employee training, complementary service facilities, and cooperate with third parties to secure funding.

**Keywords**—City of Tasikmalaya, Health, Importance-Performance Analysis, Performance Evaluation.

## I. INTRODUCTION

The government both at central and local levels in accordance with Law No. 36 in 2014 has the responsibility and authority to maintain and improve the quality of health efforts given by health personnel. Responsibility and authority this was done solely to provide protection to the public in accepting the implementation of health efforts. Improving the quality of health workers is expected to be an investment for the development of human resources productively socially and economically as well as one element of general welfare as mentioned in the preamble of the Constitution of the Republic of Indonesia in 1945.

In the region of the town of Tasikmalaya, health services such as local health centers become the main purpose of most citizens to obtain health facilities. Because, besides being able to reach people in distant regions of the city, but also because of the lack of other health facilities owned by the government of affordable, including 1 (one) of the hospital located in the city of Tasikmalaya. The number of local health centers located in Tasikmalaya city is as much as 20 local health centers scattered in every district.

Mohamad Bayu Herdiawan Hidayat, MM.<sup>1</sup> is with Telkom University, Bandung, 40257 INDONESIA (Corresponding author to provide phone: +6281224994999; e-mail: bayuherdiawan@gmail.com).

Dr. Jafar Sembiring M.Ed.M.<sup>2</sup>, is with Telkom University, Bandung, 40257 INDONESIA (e-mail: jafarsembiring@telkomuniversity.ac.id).

Table 1. The number of health facilities in Indonesia in cooperation with BPJS

Health Facility	Amount
Public Health Center	9813
Individual Practice Doctor	4485
Primary Clinic	3549
Hospital	1807
Pharmacy	1966
Dentist	1164
Optics	939
TNI Clinic	711
Police Clinic	569
Main Clinic	116
Hospital D Class	13

One of the efforts that have been made by the government to provide protection to public health is issued Law No. 24 of 2011 on Social Security Agency (BPJS). The law is also expected to provide certainty protection and social welfare for all citizens. Through this legislation, the government is finally formed BPJS as a new institution established to administer social security programs in Indonesia are non-profit. Social security is one form of social protection to ensure that all people in order to meet the basic needs of a decent life. However, the services performed by BPJS cooperate with designated health facilities, has not been sufficiently effective in providing optimum service to the community. It can be seen from the number of patients queuing BPJS both in the office and in the service of a designated health facilities in various cities.

## II. PROBLEM STATEMENTS AND PURPOSES OF THE STUDY

To serve 169.57 million participants, BPJS has cooperated with various health facilities in all regions of Indonesia, one of which is the health center. In the national health system, the health center position is as first-rate health care facilities that are expected to be the central driving force public health oriented development in their respective working areas. To that end, to nullify or minimize the strategic issues of health, Tasikmalaya city government through the relevant unit namely Tasikmalaya local health center has initiated changes in clinic to a Public Service Agency (PSA) in 2016. This is in accordance with the mandate of the central government through the regulation of the Domestic Minister No. 61 of 2007 concerning the technical guidelines for the financial management of local public service agencies. This change in status, it is considered necessary to improve health services to the community. Moreover, the current Regional General Hospital Tasikmalaya considered overloaded [9]. The ideal ratio according to the provisions of the health ministry standard is 1:1000, which means one room reserved for

1,000 residents. Meanwhile, in the city of Tasikmalaya number of patients are two times more than the standard ratio.

After changing the status into PSAs, local health center has the right to manage its own budget revenues with the needs on the ground, so no need to wait for the budget of the Department of Health [29]. Although it should be immediately realized, but a change clinic to PSAs still requires a thorough evaluation beforehand because there are few substantive requirements, technical, and administrative that must be met. Health center which is currently being projected into PSAs form of the General Hospital of Class D is a health center in the district Purbaratu. It will also be the object observed in this study. To accelerate the upgrading of health centers in the city of Tasikmalaya into PSAs, needed a performance evaluation measures against health centers located in the city of Tasikmalaya. The aim is to describe the performance measures of health center services based on the customer's perspective Tasikmalaya.

This type of research conducted by the authors is a qualitative descriptive through the process of gathering and compilation of data, data analysis, and interpretation of data. Descriptive research is research conducted to determine the value of an independent variable, either a variable or more without making comparisons or make contact with other variables [33]. This research is comparative by comparing customer expectations and the reality faced by customers. Analytical qualitative used to describe the phenomenon with the rules of scientific thinking systematically applied without the use of quantitative models.

### III. LITERATURE REVIEW AND CONCEPTUAL MODEL

Customer perspective is an indicator of how customers see the organization and how the organization sees them. In this perspective, organizational strategy that aims to meet the needs of the customer (stakeholder), which in turn provide a financial benefit to the organization. In formulating the customer perspective, the manager or head of the company must understand your target customers, business segments, and choose any measurement you want to apply [19].

According to the study [10], there are two groups of measurement in the customer's perspective, the core customer measurement and customer value proposition. But the application of balanced scorecard within government organizations still need some adjustments. To define the size and the target in the perspective of the customer, requiring views and concerns are high as a consequence of the stewardship role of government organizations and requires clear definition and the desired strategic outcomes [10].

This is in line according to the results of research [14], the application of the customer perspective in government organization should be able to answer the question, "whether government organizations have been able to provide public services according to the needs and expectations of rational society?". So that the measure can be used to answer these questions is the level of community satisfaction [14, 17, 18, 24, 28, 35].

To determine the level of community satisfaction, organizations can conduct satisfaction surveys to service recipients [24]. Their attitudes and behavior can be seen

from the complaints submitted. This perspective measurement techniques using primary data by questionnaire.

One way to see the progress of the performance of an organization is to conduct research on the performance measurement of the organization. Performance measurement is carried out can be used as material for the improvement of the organization's progress. Performance measurement has been used as one of the primary focus for the improvement of government agencies in Indonesia. This is done to address the issues of accountability and transparency is often the case. The phenomenon were found, the Indonesian government has been rated by many as the industry who "broke" or "difficult to bounce back" [20].

The assessment is an important reality that must be known and confirmed to all parties authorized officer or head of evaluation materials. By knowing the reality that happened on the ground, authorized officer or leader can immediately make improvements to improve the performance of the organization he leads. Similar to the opinion [15], that is regarded as a performance measurement tool that can be used to drive organizational performance for the better, both in private and in public service organizations through the determination of targets and performance indicators.

Performance measurement process is a step that is vital for the successful implementation of strategic management in the organization. Implementation of the strategic plan will be able to achieve the desired quality if supported by the pattern of performance measurement within the corridor of strategic management. Performance measurement starts from the determination of performance indicators and followed by its implementation requires a thorough evaluation of the performance of the organization in order to realize the embodiment of the vision and mission of the organization [24].

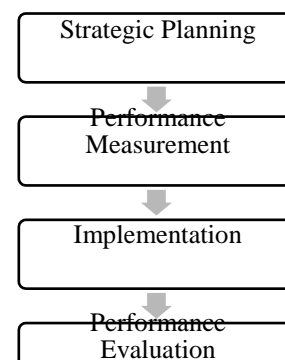


Fig. 1 Performance Measurement Scheme

Based on consumer perception, [36] has made a model of quality of service (Servqual model) to define the level of the gap between expectations and performance of consumers to the fact that they have experienced. Model servqual load indicators of customer satisfaction which is located on the 5 dimensions of service quality by the consumer viewpoint, among others: Tangible, Reliability, Responsiveness, Assurance, and Empathy.

The development model of servqual also inspire the Indonesian government to continue to improve and enhance the performance of public sector services. One product of the latest government regulations regarding public service is

the Decree of the Minister of Administrative Reform No. 25/KEP/M.PAN/2/2004 dated February 24, 2004. This contains guidelines for the community satisfaction index agency services unit government. Based on the results of research conducted by [26], in this study used 14 elements that are relevant to measure public satisfaction with public services in accordance with the guidelines for the preparation of community satisfaction index services unit of government agencies. These elements are:

1. Procedure service, the ease stages of service provided to the community in terms of the simplicity of the service flow;
2. Terms of Service, the technical and administrative requirements necessary to obtain the services in accordance with the type of service;
3. Clarity of service personnel, namely the presence and assurance officers who provide services (name, position and authority and responsibility);
4. Certainty schedule of service, namely the implementation of service time, in accordance with the conditions set;
5. Speed of service, which is the target of service time can be completed within the time specified by the unit of service providers;
6. Discipline care workers, namely the seriousness officers in providing services mainly to the consistency of working time according to applicable regulations;
7. The responsibility of service personnel, namely clarity of authority and responsibility of the officer in the administration and settlement services;
8. Courtesy and friendliness of the clerk, the attitude and behavior of staff in providing services to the community as polite and friendly as well as mutual respect and respect;
9. The ability of service personnel, the level of expertise and skills of officers in providing / finishing services to the public;
10. Environmental comfort, the facilities and infrastructure conditions of service were clean, neat, and organized so as to provide comfort to the recipient of the service;
11. Security Services, namely ensuring the security level of the environmental unit or service providers the means used, so that people feel at ease to obtain the services of the risks resulting from the implementation of service.
12. Treatment fairness, namely the implementation of services with no distinguishing mark / status of the community it serves;
13. Service charge fairness, accessibility of the society against the amount of the fees imposed by the service unit; and
14. Service charge certainty, which is a match between the fees paid to the cost has been determined.

Public service organizations have the feature public accountability, where every citizen has the right to evaluate the quality of care they receive. It is very difficult to assess the quality of a service without considering the role of the community as a recipient of the service and the service of the implementing agency [26]. This makes the application of the servqual approach should also consider the measurement of two related dimensions that is done on the dimensions of service users and also performed on the dimensions of the

service providers. By assessing these two dimensions it will show a gap between expectations and the reality experienced by the users of the service.

The operationalization process results of the two-dimensional variable service users and service providers for each 14-element measurement services according to the guidelines. E describes 'Elements' and I describes 'Indicators', as follows:

1. E1: Procedure service
  - a. I1: Disclosure of information regarding service procedures
  - b. I2: The simplicity of the service procedure
2. E2: Terms of service
  - a. I3: Ease in the care of service requirements
  - b. I4: Clarity's terms of service
3. E3: 3. Clarity of service personnel
  - a. I5: Certainty identity service officers
  - b. I6: Ease of service personnel when found and contacted
4. E4: Certainty schedule of service
  - a. I7: Clarity and reliability of service schedule
5. E5: Speed of service
  - a. I8: Timeliness of service process
6. E6: Discipline care workers
  - a. I9: Readiness serve the customers of the service personnel
  - b. I10: Willingness officers when responding to complaints
7. E7: The responsibility of service personnel
  - a. I11: Conformity job with the duties and responsibilities of service personnel
  - b. I12: Certainty officer responsibilities to the results of service
8. E8: Courtesy and friendliness of the clerk
  - a. I13: The friendliness and courtesy of service personnel
  - b. I14: Appreciate attitude among officers with the community
9. E9: The ability of service personnel
  - a. I15: Intellectual ability officer
  - b. I16: Ability administration officer
10. E10: Environmental comfort
  - a. I17: The availability of support services
  - b. I18: Cleanliness and tidiness of the place of service
11. E11: Security services
  - a. I19: Security environment in which services
12. E12: Treatment fairness
  - a. I20: Similarity treatment of officers in getting services
13. E13: Service charge fairness
  - a. I21: Affordability of services by the ability of the community
  - b. I22: The reasonableness of the cost of the service results obtained
14. E14: Service charge certainty
  - a. I23: Correspondence between the set fee and fees paid

In a study [18], the strategic map can be constructed by linking strategy and objectives of the units using causality (cause-effect relationship). By using a causal relationship, organizations can connect strategy and objectives into four

scorecard perspectives. In Fig. 2, it can be seen that the balanced scorecard estuary of the public sector is to increase satisfaction (Increase satisfaction). As for all the factors linking strategies and objectives service units are connected to each other in the four perspectives. So it can be concluded that by assessing the level of satisfaction of the community can help management to make decisions in order to evaluate the performance of the organization [18, 28].

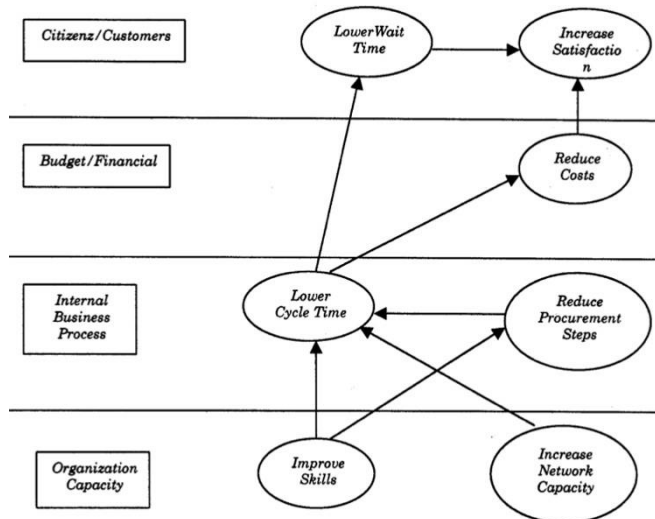


Fig. 2 Balanced Scorecard strategic mapping of the Public Sector

IV. DATA COLLECTION, ANALYSIS, AND RESULTS

The sampling technique that will be used in this study consists of: (1) Random simple, is used if the population is not divided over the strata, and the diversity of the population is relatively small. Random selection can be done with the help of random numbers. (2) Random plated, used if the population is divided into several layers with conditions: between different layers, the layer is almost the same. Sampling is performed on each layer, so that each layer represented. (3) accidental, done to a population that is 'flow' or persistence of the increase so it is not possible to make the sampling frame. Sampling is done against observations (individuals) who incidentally encountered at some point.

Basic health facilities studied is basic health services and medical consultations conducted by the health center. Service users are people who never felt local health center services are scattered throughout the city of Tasikmalaya. Sampling was carried out to the user community health services, either patients or relatives who deliver, who has finished interacting with the officer and tools or the information contained in the sub-district Purbaratu local health center.

Sampling was done in 2 stages. First, choose randomly layered local health center, one health center for each district. Second, choose the respondent by means accidental sampling of 130 respondents. Mechanical accidental be an option because it is easier, given the service users of quite a lot and is always there.

In the early stages of the study tested the validity and reliability are intended to determine whether the questionnaire that we designed to be understood by respondents. Validity distributed to 30 people and carried out assistance to the respondent when answering the

questionnaire. Validity of test results showed that the data is said to be valid if r is bigger than r table. In this study, the value of r table with the number 30, the data and the value of 0.05 obtained r table at 0.134. Validity of test results showed that all of the items in this study is valid, since all r count more than 0.134.

Tabel 2. Reliability Test Results of Pilot Test and Questionnaire

Var	Cronbach's Alpha	Status
Pilot Test (50 Data)		
Importance	0,926	Reliable
Performance	0,909	Reliable
Kuesioner (130 Data)		
Importance	0,906	Reliable
Performance	0,935	Reliable

Reliability is the consistency of the measurement results, the respondents in any data retrieval. A research instruments such as questionnaires said to be reliable when it provides consistent results on every measurement in the range any time (Suharsimi, 1993, in Permatasari, 2010). Reliability test in this study using Cronbach Alpha, because it is the most widely used method. In general, the lower limit agreed Cronbach alpha coefficient was 0.7 (Kenny et al., 2003; Kline, 1998; in Hair, 2010). From the results of the reliability test pilot test and questionnaire, found that the measuring instrument in this study declared reliable because of greater than 0.7. So that the questionnaire can be used to continue the research.

Measurement of the performance of services at the health center in the city of Tasikmalaya is done by giving questionnaires to 130 respondents to fill out a questionnaire in accordance with the opinion of each respondent on the services received. Collecting data by questionnaire in this study was conducted from December 15, 2016 until December 19, 2016.

From the results of the questionnaire result is that most of the respondents' education is high school graduates (49.23%) and colleges (31.54%), while the rest are junior high school graduates (10.77%) and SD (8.46%). Meanwhile, mostly work as self-employed (33.85%) and employees (26.15%), while the rest work as civil servants (17.69%), students (10%), and the Housewife (12.31%). This condition reflects the socio-economic life of the town of Tasikmalaya who made the initial referral health centers as in obtaining health services. Here are the results of questionnaires performance of health services of the health center in the city of Tasikmalaya by 14 (fourteen) service element, as follows:

Table 3. Value Performance Level Expectations (Interest) and Reality (Satisfaction) in Tasikmalaya City Health Services Unit

i	ii	iii	iv	v	vi	vii
E1	I1	3,12	3,18	2,74	2,63	0,38
	I2	3,25		2,53		0,72
E2	I3	3,19	3,14	2,70	2,65	0,49
	I4	3,09		2,60		0,49
E3	I5	3,16	3,14	2,72	2,72	0,45

	I6	3,12		2,72		0.40
E4	I7	3,21	3,21	2,67	2,67	0.54
E5	I8	3,26	3,26	2,51	2,51	0.75
E6	I9	3,15	3,13	2,65	2,64	0.50
	I10	3,11		0.47		
E7	I11	3,32	3,30	2,45	2,47	0.88
	I12	3,28		0.78		
E8	I13	3,25	3,26	2,67	2,72	0.58
	I14	3,28		0.51		
E9	I15	3,23	3,23	2,61	2,61	0.62
	I16	3,22		0.62		
E10	I17	3,31	3,30	2,58	2,55	0.73
	I18	3,30		0.77		
E11	I19	3,35	3,35	2,63	2,63	0.72
E12	I20	3,26	3,26	2,51	2,51	0.75
E13	I21	3,29	3,27	2,42	2,43	0.87
	I22	3,24		0.80		
E14	I23	3,28	3,28	2,42	2,42	0.86
<b>viii</b>		3,22		2,57		0,64

4	I22	0.80
5	I12	0.78
6	I18	0.77
7	I8	0.75
8	I20	0.75
9	I17	0.73
10	I2	0.72
<b>Keep up the good work</b>		
11	I19	0.72
12	I15	0.62
13	I16	0.62
14	I13	0.58
15	I7	0.54
16	I14	0.51
<b>Low priority</b>		
17	I4	0.49
<b>Excessive</b>		
18	I10	0.47
19	I6	0.40
20	I3	0.49
21	I9	0.50
22	I5	0.45
23	I1	0.38

Column information:

- i: Element (E)
- ii: Indicator (I)
- iii: Importance score
- iv: Average per element (Importance)
- v: Performance score
- vi: Average per element (Performance)
- vii: Gap. Results by reducing column iv to vi

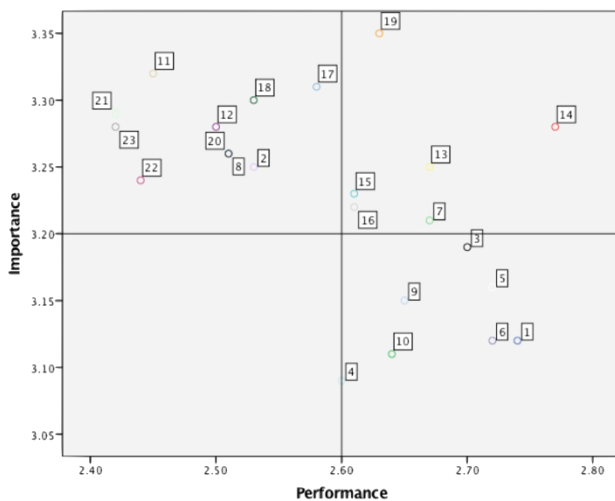


Fig. 3 Klein-Grid Compatibility Matrix Importance and Performance the Local Health Center in Tasikmalaya

Based on the data has been collected and processed in a Fig. 3, the variables of service is divided into four quadrants, each of which has several characteristics, namely: High priority, Keep up the good work, low priority, and excessive. The explanation indicators that go on all four quadrants are described in Table 4.

Table 4. Klein Grid Analysis Matrix Correspondence between Level Importance and Performance

Num.	Indicator	Gap
<b>High Priority</b>		
1	I11	0.88
2	I21	0.87
3	I23	0.86

Quadrant A shows the service factors that are considered important by customers in influencing customer satisfaction, but the health center has not done in accordance with the wishes of the customer, so that the service factor should be improved performance.

Quadrant B shows the service factors that are important to customers and clinics have managed to carry it out properly. Therefore shall be maintained.

Quadrant C shows the service factors are considered less important for the customer, and clinics have been carrying out mediocre. So factor these services need to be implemented but with low priority.

Quadrant D shows items that are not considered essential services by customers, but the performance is very satisfactory health center, so it is redundant.

V. CONCLUSION AND SUGGESTION

Based on the results and discussion that has been described paba previous chapters, it can be concluded that the analysis of the performance of health services in Puskesmas Tasikmalaya city averaged 64.19% get results. Based on decree of the Minister of Administrative Reform No. KEP/25/M.PAN/ 2/2004 that community satisfaction index score are included in the category of quality of service B, which means that the average performance of the public health care units in the city of Tasikmalaya is "good". The quality of the performance of health services in the review have not fully met the expectations of society 100% of users, there is still a gap between expectation and reality amounted to 16.79%. Average people's satisfaction of health care elements are in quadrant ratings "Good" even though the ratings are still largely marginal and services need to be evaluated.

Based on the research that has been described previously, the authors propose the following recommendations:

1. Tasikmalaya City Government must continue to improve the quality of services to reduce the gap between the expectations and perceptions of public service users.
2. Improving the quality of health care can be done by doing a few repairs (Order by priority based on research results), namely:
  - a. To reform the entire guard job description;
  - b. If the number of guard insufficient to immediately carry out the recruitment or training of employees. Such as training or training service excellence excellent service;
  - c. Working closely with the parties sponsor to be able to promote in the area of health service unit to support operational costs that can lower the cost of public services;
  - d. Working closely with the banks to present a bank clerk in the health care area to minimize illegal levies from individual workers;
  - e. Media provide easily understandable information that describes: a breakdown of costs for each action, the details of the cost of medicines, which must be taken care procedures, schedules duty officer, name and position of each officer in the postal service;
  - f. Hiring a third party responsible for the tidiness and cleanliness of the place of service;
  - g. Instructed that all workers use name tags and put a desk in the service desk name;
  - h. Applying the electronic queuing system;
  - i. Completing the supporting facilities services; and
  - j. Summarizing the procedures and requirements of service using the electronic information system.

## VI. REFERENCES

- [1] Armstrong, M. and Baron, A. 1998. *Performance Management – The New Realities*. London: Institute of Personnel and Development.
- [2] Badan Pusat Statistika. 2015. *Persentase Penduduk menurut Provinsi dan Jenis Kelamin, 2009-2013*. Badan Pusat Statistika.
- [3] Badan Penyelenggara Jaminan Kesehatan. 2016. *Jumlah Fasilitas Kesehatan di Indonesia yang Bekerjasama dengan BPJS*. Badan Penyelenggara Jaminan Kesehatan.
- [4] Badan Pusat Statistika Kota Tasikmalaya. 2015. *Kota Tasikmalaya dalam Angka Tahun 2015*. Badan Pusat Statistika Kota Tasikmalaya.
- [5] Bernardin, H.J. and Russel, J.E.A. 1998. *Human Resource Management 2nd Edition – An Experiential Approach*. Singapore: McGraw-Hill.
- [6] Campbell et al. 2002. *Using the Balanced Scorecard as a Control System for Monitoring and Revising Corporate Strategy*. Harvard NOM Working Paper No. 02-35. Social Science Research Network.
- [7] Creswell, J. W. (2012). *Educational research: Planning, conducting, and evaluating quantitative and qualitative research* (4<sup>th</sup> ed.). Boylston Street, Boston: Pearson Education.
- [8] Cummings, L.L. and Schwab, D.P. 1973. *Performance in Organizations: Determinants and Appraisal*. Glenview, Illinois: Scott, Foresman and Company.
- [9] Dahono, Y., 2013. *Tasikmalaya akan Bangun RS di Tiap Kecamatan*. <http://www.beritasatu.com/kesehatan/114659-tasikmalaya-akan-bangun-rs-di-tiap-kecamatan.html>. 8 Desember 2016 (06:31).
- [10] Dally, D., 2010. *Balanced Scorecard*. Rosda: Bandung.
- [11] Darwanto, H. (2003). Tanggal Akses 20 November 2016. *Balanced Scorecard untuk Organisasi Pemerintah*. Dari Bappenas Website <http://bappenas.go.id/id/data-dan-informasi-utama/makalah/artikel-majalah-perencanaan/edisi-33-tahun-2003/balanced-scorecard-untuk-organisasi-pemerintah---oleh-herry-darwanto/>
- [12] Dharma S., (2011). *Manajemen Kinerja: Falsafah, Teori, dan Penerapannya*. Pustaka Pelajar. Yogyakarta.
- [13] Fahmi I., (2010). *Manajemen Kinerja Teori dan Aplikasi*. Alfabeta. Bandung.
- [14] Gasperz, V., (2003). *Sistem Manajemen Kinerja Terintegrasi Balanced Scorecard dengan Six Sigma untuk organisasi bisnis dan pemerintah*. Gramedia. Jakarta (Terjemahan).
- [15] Goh S., C., (2012). *Making performance measurement systems more effective in public sector organizations*. *Measuring Business Excellence* Vol. 16 No. 1 pp. 31-42. Emerald Group Publishing Limited.
- [16] Hair, J. F., Black, W. C., Babin, B. J., & Anderson, R. E. (2010). *Multivariate data analysis* (7<sup>th</sup> ed.). Upper Saddle River, New Jersey: Prentice Hall.
- [17] Hart, L. K., (2009). *Ethnicity and the Balanced Scorecard's Customer Perspective: The Case of Higher Education*. *Journal of Applied Business and Economics*.
- [18] Imelda R., H., N., (2004). *Implementasi Balanced Scorecard pada Organisasi Publik*. *Jurnal Akuntansi dan Keuangan* Vol. 6 No. 2 (106-122). Universitas Kristen Petra. Surabaya.
- [19] Kaplan R.S. & Norton, D.P., 1996. *The Balanced Scorecard, Translating Strategy into Action*. Harvard Business School Press. Boston, Massachusetts. USA.
- [20] Keban, 2000. *Good Governance” dan “Capacity Building” sebagai Indikator Utama dan Fokus Penilaian Kinerja Pemerintahan*. Bappenas. Jakarta.
- [21] Kota Tasikmalaya (2016). Diakses tanggal 26 Oktober 2016. Dari Wikipedia website: [https://id.m.wikipedia.org/wiki/Kota\\_Tasikmalaya#cite\\_ref-1](https://id.m.wikipedia.org/wiki/Kota_Tasikmalaya#cite_ref-1)
- [22] Lesneski, C., D., (2005). *Developing a Performance Measurement System for Local Public Health Agencies in The Florida Department of Health Using The Balanced Scorecard Framework*. UMI Microform, USA.
- [23] Mahmudi. 2007. *Manajemen Kinerja Sektor Publik, UPP STIM YKPN : Yogyakarta*.
- [24] Mahsun. 2014. *Pengukuran Kinerja Sektor Publik, BPFE, Yogyakarta*.
- [25] Martin, L. & Kettner, P. M. (1996). *Measuring the performance of human service programs*. Thousand Oaks, CA: Sage.



- [26] Mote, F. (2008). *Analisis Indeks Kepuasan Masyarakat (IKM) terhadap Pelayanan Publik di Puskesmas Ngesrep Semarang*. Universitas Diponegoro. Semarang.
- [27] Oliviera, J. (2001). *The Balanced Scorecard: An Integrative Approach to Performance Evaluation*. New York. USA.
- [28] Rohm, H. (2003). *Improve Public Sector Results with A Balanced Scorecard: Nine Steps to Success*. The Balanced Scorecard Institute.
- [29] Setia. D. (2015). *2016, Puskesmas Jadi BLUD*. Radar Tasikmalaya.  
<https://www.radartasikmalaya.com/prev/index.php/kota-tasik/2015/2016-puskesmas-jadi-blud.html>. 8 Desember 2016 (06:14).
- [30] Sholihin M. & Laksmi A. C. (2009). *Total Quality Management, Balanced Scorecard, and Performance*. JAAI Vol. 13 No. 1 (13-28)
- [31] Solihin I. (2012). *Manajemen Strategik*. Penerbit Erlangga, Bandung.
- [32] Stewart, V. and Stewart, A. 1977. *Practical Performance Appraisal*. England.
- [33] Sugiyono. (2014). *Metode penelitian kombinasi (Mixed methods)*. Bandung: Alfabeta.
- [34] Uno, H. & Lamatenggo, N. (2012). *Teori Kinerja dan Pengukurannya*. Halaman 59-69. Bumi Aksara. Jakarta.
- [35] Wilson C. (2003). *Results Using The Balanced Scorecard in The Public Sector*. Journal of Corporate Real Estate. Canada.
- [36] Zeithaml, Valarie A., (et.al), 1990, The Free Press, A Division of Macmillan Inc., New York.