Performance of KRMT Wongsonegoro Regional Hospital in Semarang City Based on Balanced Scorecard

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Abstract. This research aims to analyze, assess, and measure the performance of Regional General Hospitals using the Balanced Scorecard approach at KRMT Wongsonegoro Regional General Hospital in Semarang. This research uses a quantitative descriptive method. The data used consists of primary and secondary data. Secondary data was obtained from financial reports, medical records, and human resources reports from 2022 to 2024. Meanwhile, primary data was collected through the distribution of questionnaires to patients and hospital staff. The research results indicate that the hospital's financial performance from 2022 to 2024 is rated as very good in terms of score, but the total asset turnover ratio (TATR) and Cost Recovery Rate (CRR) remain below the standard. From the customer perspective, the hospital's performance over the three-year period is considered good, but customer retention has been declining year by year. However, from the internal business process perspective, performance is inadequate because indicators such as Bed Turn Over (BTO), Gross Death Rate (GDR), and Net Death Rate (NDR) have not met the standards set in Ministry of Health Regulation No. 1171 of 2011. Meanwhile, from the growth and learning perspective, hospital performance shows good results, although employee training has been declining each year. Overall, the performance of RSD KRMT Wongsonegoro based on the four perspectives of the Balanced Scorecard can be categorized as very good. Management is advised to pay more attention to indicators showing poor or adequate results, while maintaining those that have demonstrated good performance, to support future improvements in hospital performance.

Keywords: Balanced; Hospital; Performance; Scorecard

1. Introduction

Law Number 17 of 2023 concerning Health introduced several changes that impact public health services. This law emphasizes the importance of providing equitable health services throughout Indonesia. It aims to reduce the gap in access to health services between urban and rural areas. It establishes service standards that must be met by health facilities. This is expected to improve the quality of health services received by the public.

This law establishes a more integrated referral system, enabling patients to receive appropriate healthcare services tailored to their needs. This aims to reduce the burden on large hospitals and improve the effectiveness of services in primary healthcare facilities. It also encourages ongoing education and training programs for healthcare workers to ensure they possess the necessary competencies to provide healthcare services. It encourages the use of information and communication technology in healthcare services to support more effective and efficient services. It also establishes a clearer and more sustainable financing mechanism for the healthcare sector, including optimizing funds from the national and regional budgets (APBN) and contributions from the private sector.

Strengthening the oversight system for healthcare delivery to ensure quality standards are met. Improving transparency and accountability in the management of healthcare facilities and public services. With Law No. 17 of 2023, it is hoped that public healthcare services will be better, more equitable, and of higher quality, ultimately improving overall public welfare.

Quality public services are the right of every citizen and the primary responsibility of healthcare institutions. Keeping pace with changing times and increasing public expectations for healthcare, RSD KRMT Wongsonegoro needs to continuously adapt and improve its quality.

KRMT Wongsonegoro Regional Hospital (RSD) in Semarang City, as one of the main referral healthcare facilities in the city, plays a crucial role in providing healthcare services to the community. In recent years, the dynamics of the healthcare sector have presented new challenges for the hospital, particularly regarding financial sustainability. Pressures from changing government regulations, competition between hospitals, and increasing patient demands for quality services have significantly impacted the hospital's ability to increase operating income.

RSD KRMT Wongsonegoro has been designated as a Regional Public Service Agency (BLUD) Based on the Decree of the Mayor of Semarang Number 445/0174/2007 dated June 18, 2007 concerning the Determination of the Wongsonegoro Regional General Hospital of Semarang City as a Regional Public Service Agency (BLUD) in an effort to implement the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 61 of 2007 concerning Technical Guidelines for Financial Management of BLUD KRMT Regional General Hospital of Wongsonegoro City Semarang has implemented financial management in accordance with the rules of the Financial Management Pattern of Public Service Agencies (PPK-BLU) based on the principles of effectiveness, efficiency, productivity, flexibility, and flexibility in meeting the demands of health services and in an effort to improve public services to the community. In its implementation, RSD KRMT Wongsonegoro is guided by the Regulation of the Minister of Home Affairs number 79 of 2018 Technical Guidelines for Financial Management of Regional Public Service Agencies.

Based on the quality of health services indicators, RSD KRMT Wongsonegoro's performance has generally met the ideal values, including Bed Occupancy Ratio (BOR), Length of Stay (LOS),

Bed Turnover (BTO), and Internal Turnover (TOI). In 2024, the BOR value of the General Hospital the RSD KRMT Wongsonegoro area was 72.28%, the LOS value reached 5.30 days, the TOI value reached 1.75 days, the BTO value reached 63.67 times.

Increasing revenue at regional hospitals (RSD) is crucial, both to support operational sustainability and to improve the quality of services provided to the community. One way RSD KRMT Wongsonegoro can increase revenue is by diversifying its services. Service diversification refers to the addition of new services that can attract more patients and address evolving healthcare needs.

RSD KRMT Wongsonegoro, as a government-owned hospital, faces the challenge of increasing revenue to support operational continuity and improve service quality. Despite offering a wide range of medical services, there is still untapped potential in developing new services that can increase revenue. This phenomenon is the primary focus of this study, which attempts to understand and find solutions through the implementation of a service diversification strategy. In the past three years, RSD KRMT Wongsonegoro has never achieved its established revenue target. Revenue realization in 2022 was 99.16%, in 2023 it was 96.1%, and in 2024 it decreased further to 86.75%.

The gap identified in this study is the low revenue contribution from clinical services, non-clinical services, or additional services in hospitals, which have significant potential for growth if managed strategically. However, hospitals like RSD KRMT Wongsonegoro have a variety of resources that can be utilized to develop a wider variety of services. For example, technology-based healthcare services, specialized health screenings, and disease prevention programs can attract more patients.

Furthermore, there are gaps in the utilization of patient data and information in hospitals. Analyzing more specific patient needs and evolving healthcare trends can form the basis for

developing new services that better meet market demand. Therefore, a deeper understanding of diversification strategies that can effectively increase hospital revenue is needed.

2. Research Methods

This study aims to analyze, test, and measure the performance of RSD KRMT Wongsonegoro using the Balanced Scorecard method. The approach used is descriptive quantitative. According to Parmita (2015), a descriptive quantitative approach is an approach carried out by analyzing ordinal data from respondents' questionnaire answers and numerical data (ratios) obtained during data collection. The types of data in this study consist of primary and secondary data. According to Chandrarin (2017), primary data is data that comes directly from the research object or respondents.

3. Results and Discussion

Semarang City Regional Hospital (RSD), currently known as RSD:

KRMT Wongsonegoro is a health service facility owned by the Regional Government managed by the Public Service Agency Financial Management Pattern (PPL-BLU). The status of the Regional Public Service Agency (BLUD) was determined based on the Decree of the Mayor of Semarang Number 445/00174/2007 dated June 18, 2008. This hospital stands on a 9.2 hectare plot of land located at Jalan Fatmawati No. 1, Semarang City, precisely in the eastern part of Semarang City, Central Java Province.

On December 27, 2016, through the Decree of the Mayor of Semarang Number 445/1156/2016 and reinforced by the Decree of the Director of KRMT Wongsonegoro Regional Hospital Number 034 of 2017 issued on January 18, 2017, Semarang City Hospital officially changed its name to RSUD

KRMT Wongsonegoro. This name was chosen in honor of KRMT Wongsonegoro, the first Governor of Central Java Province. With the issuance of Home Affairs Ministerial Regulation No. 79 of 2018, the name was changed again to RSD.

KRMT Wongsonegoro.

In order to provide health services to the community, RSD:

KRMT Wongsonegoro provides a variety of medical services, including outpatient, inpatient, emergency, and diagnostic support services. This hospital has a capacity of 411 beds and has been accredited as a Class B General Hospital since 2003. In addition, RSD KRMT Wongsonegoro applies service quality standards by obtaining International Standard Organization (ISO) 9001-2008 certification in outpatient services and its support services. In 2010, this hospital successfully obtained Full Accreditation Certification for 16 available services. Furthermore, in March 2016, RSD KRMT Wongsonegoro has passed full accreditatio based on the standards set by the Hospital Accreditation Commission (KARS) version 2012.

Vision of RSD KRMT Wongsonegoro:

KRMT Wongsonegoro Regional Hospital in Semarang City is a public trust hospital in the fields of service, education, and research.

Mission of RSD KRMT Wongsonegoro:

1) Providing comprehensive health services according to the needs of patients and families in a professional manner that is oriented towards quality and patient safety.

2) Developing human resources, facilities and infrastructure creatively and innovatively in order to improve organizational performance.

3) Organizing education, training, and research in order to develop knowledge, skills, and

ethics in the health sector.

The purpose of RSD KRMT Wongsonegoro:

1) The emergence of public trust in the health services provided by the Semarang City Regional Hospital.

2) Eliminate the public image that government hospitals in providing health services are always slow, complicated and dirty.

3) The realization of quality human resources so that health and administrative services can be implemented quickly and accurately.

4) The realization of employees who are proportionally prosperous, supported by dedicated and highly disciplined employees.

5) The realization of the construction of the Semarang City General Hospital building with class B hospital standards.

6) Semarang City Regional General Hospital is fully equipped with high-tech health equipment with class B hospital standards.

Duties of RSD KRMT Wongsonegoro:

RSD KRMT Wongsonegoro has the task of providing comprehensive individual health services that provide inpatient, outpatient, and emergency services.

Functions of RSD KRMT Wongsonegoro:

The function of RSD KRMT Wongsonegoro in carrying out its functions:

1) Formulation of technical policies, implementation and control as a special organizational unit.

2) Preparation of work plans and budgets.

3) Preparation of budget implementation documents.

4) Determination of technical implementing officials for activities and other administrative officials.

5) Appointment of other officials in the unit he leads in the context of regional financial management.

6) Provision of medical treatment and health recovery services in accordance with hospital service standards.

7) Maintaining and improving individual health through comprehensive second and third

level health services according to medical needs.

8) Organizing education and training for human resources in order to improve capabilities in providing health services.

9) conducting research and development as well as screening of health technology in order to improve health services by paying attention to the ethics of health science.

10) Implementation of personnel management at RSD KRMT Wongsonegoro.

11) Organizing education and training for human resources in order to improve capabilities in providing health services.

12) Implementation of the preparation of Employee Performance Targets at RSD KRMT Wongsonegoro;

13) Implementation of employee performance assessment at RSD KRMT Wongsonegoro.

14) Conducting research and development of health technology in order to improve health services.

15) Carrying out administrative management of RSD KRMT Wongsonegoro.

16) Implementation of cooperation in health services at RSD KRMT Wongsonegoro.

17) Carry out management goods owned by area in RSD KRMT Wongsonegoro.

18) Carrying out coaching, monitoring, supervision and control as well as monitoring, evaluation and reporting on the implementation of the duties of RSD KRMT Wongsonegoro and

19) Carry out other official functions assigned by the leadership in accordance with their duties and functions.

Organizational Structure of RSD KRMT Wongsonegoro:

The organizational structure of the BLUD RSD KRMT Wongsonegoro, Semarang City according to Semarang Mayor Regulation No. 123 of 2021 concerning the Position, Organizational Structure, Duties, and Functions and Work Systems of Regional Hospitals

KRMT Wongsonegoro Semarang City is as follows:
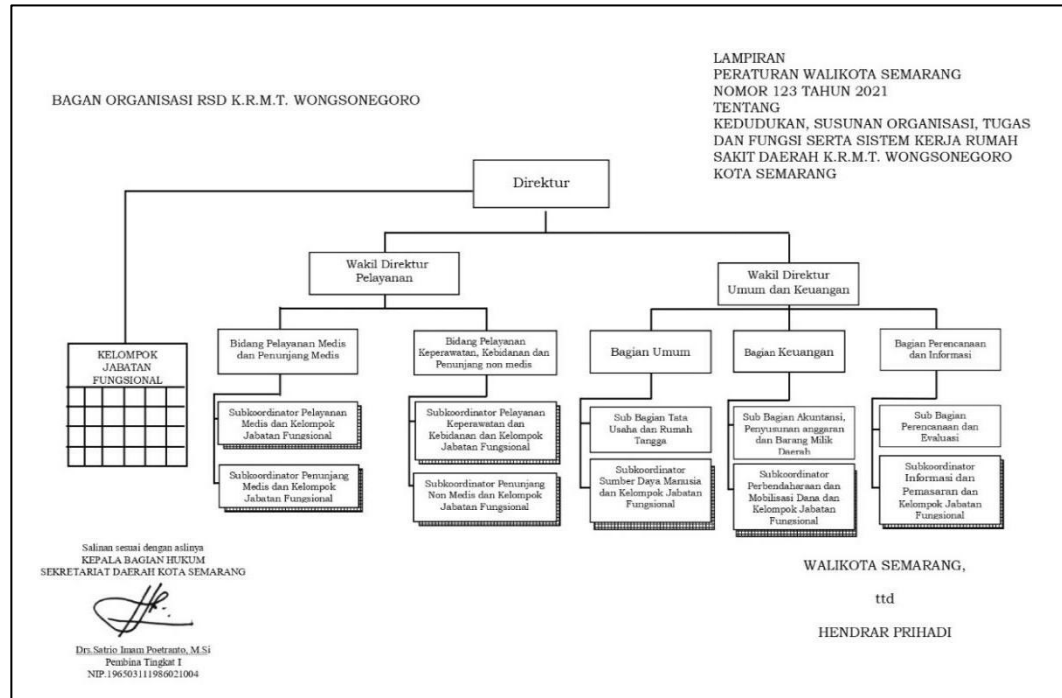
Organizational Structure Chart of RSD KRMT Wongsonegoro

1) Director

The Director has the task of planning, leading, coordinating, formulating policies, directing, fostering, supervising, controlling and evaluating the provision of comprehensive individual health services and the management of special organizational units which have autonomy in the management of regional finances and assets as well as in the field of personnel who apply the financial management pattern of the Regional Public Service Agency.

2) Deputy Director of Services

The Deputy Director of Services is responsible for assisting the Director in planning, coordinating, synchronizing, developing, supervising, controlling, and evaluating the implementation of tasks in the areas of Medical Services and Medical Support Services, as well as Nursing, Midwifery, and Non-Medical Support Services. The Deputy Director of Services oversees:

a. The Medical Services and Media Support Sector, which has the task of planning, coordinating, developing, supervising, controlling and evaluating the duties of the Media Services Section and the Medical Support Section.

b. The Nursing, Midwifery and Non-Medicine Support Services Division has the task of planning, coordinating, developing, supervising, controlling and evaluating the duties of the Nursing and Midwifery Services Section and the Non-Medical Support Section.

3) Deputy Director of General Affairs and Finance

The Deputy Director for General Affairs and Finance is responsible for assisting the Director in planning, coordinating, synchronizing, developing, supervising, controlling, and evaluating the implementation of tasks in the general affairs, finance, planning, and information departments. The Deputy Director for General Affairs and Finance oversees:

a. The General Section has the task of planning, coordinating, developing, supervising, controlling and evaluating the tasks of the Administration and Household Sub-Section and the Human Resources Sub-Section.

b. The Finance Section has the task of planning, coordinating, developing, supervising, controlling and evaluating the tasks of the Accounting, Budget Preparation and Regional Assets sub-sections and the Treasury and Fund Mobilization sub-sections.

c. The Planning and Information Section has the task of planning, coordinating, developing, supervising, controlling and evaluating the tasks of the planning and evaluation sub-section and the information and marketing sub-section.

4) Functional Position Group

Functional positions have the task of carrying out the duties of the Regional Hospital according to their expertise and needs in accordance with statutory regulations.

KRMT Wongsonegoro Regional Hospital provides various health care facilities and services for the community.

a. Inpatient

Inpatient facilities at RSD KRMT Wongsonegoro include specialized and intensive care, as well as general care. For specialized and intensive care, the hospital has an ICU, ICCU, PICU, NICU, and HCU, as well as isolation rooms and baby care rooms. Meanwhile, for general care, various treatment classes are available, ranging from Super VIP, VIP, Class I, Class II, and Class III.

b. Outpatient

RSD KRMT Wongsonegoro also provides outpatient services through various specialist clinics, including the Internal Medicine Clinic, Obstetrics and Gynecology Clinic, Children's Clinic, Eye Clinic, ENT Clinic, Dental Conservation Clinic, Neurology Clinic, Oral Surgery Clinic, Acupuncture Clinic, Health Check-up Clinic, VCT Clinic, Neurosurgery Clinic, Digestive Surgery Clinic, Orthopedic Surgery Clinic, and General Surgery Clinic.

c. Medical Services

To support patients' medical needs, an Executive Polyclinic, Medical Check Up services, Perinatology Installation, and Hemodialysis facilities are available.

d. Medical Support Services

This hospital also has various medical support services, such as mortuary care, nutritional services, radiology, medical rehabilitation, and installations.

central surgery, and laboratories to support the process of diagnosis and patient care.

The financial perspective measurement in assessing the performance of RSD KRMT Wongsonegoro Semarang City is based on the previously audited 2022-2024 financial statements. The financial perspective at RSD KRMT Wongsonegoro is calculated based on the balance sheet and operational reports of RSD KRMT Wongsonegoro for 2022-2024, using liquidity, solvency, activity, and cost recovery rate (CRR) ratios, as shown in the following calculation:

1) Liquidity Ratio

The current ratio is used to measure an institution's ability to meet its short-term obligations with its current assets. The higher this ratio, the better the organization's liquidity, although a ratio that is too high can also indicate a lack of efficiency in asset utilization. This liquidity ratio is used in calculating the financial perspective of the balanced scorecard (RSD).

KRMT Wongsonegoro for the 2022-2024 period is the current ratio, as can be seen in the calculation below:

Current Ratio Calculation Table for 2022-2024

Year	Current Assets (Rp)	Short-Term Liabilities	Ratio
2022	Rp 54,140,942,272	Rp 17,755,299,877	**3.05**
2023	Rp 52,308,206,454	Rp 19,627,673,926	**2.67**
2024	**Rp 70,499,477,694**	**Rp 24,719,454,479**	**2.85**

Source: Data processed by myself, 2025

Liquidity Ratio Trends and Evaluation

1) 2022

Current Assets: Rp54,140,942,272

Short-Term Liabilities: Rp17,755,299,877

Current Ratio: 3.05

This ratio indicates that every Rp1 of short-term liabilities is supported by Rp3.05 of current assets. This represents a highly liquid condition and is above the hospital's standard upper limit (2.75), indicating excess liquidity.

2) 2023

Current Assets: Rp52,308,206,454

Short-Term Liabilities: Rp19,627,673,926 Current Ratio: 2.67

There was a decrease compared to the previous year, both in current assets (-3.38%) and an increase in short-term liabilities (+10.56%). This decrease brought the ratio down to 2.67, still within the ideal range (1.75–2.75), but indicating a decrease in the liquidity margin of safety.

3) 2024

Current Assets: Rp70,499,477,694

Short-Term Liabilities: Rp24,719,454,479 Current Ratio: 2.85

Although the ratio rose again to 2.85, it exceeded the upper limit of the ideal range. This was due to a significant increase in current assets (+34.77%) compared to the increase in short-term liabilities (+25.96%). This increase reflects an improvement in cash or cash equivalents, but it may also indicate the presence of idle assets that are not being optimally utilized.

The ideal standard for a hospital's current ratio is 1.75–2.75. Here's the interpretation for 3 years:

a.   2022: 3.05 → above standard, high liquidity but could be less

efficient.

b.   2023: 2.67 → in standard, but shows a downward trend.

c.   2024: 2.85 → slightly above standard, conditions improving but need

more efficient management of current assets.

In general, RSD KRMT Wongsonegoro shows the abilitygood in meeting short-term obligations over the past three years. However, it should be noted that:

2023 marked the lowest point of the ratio, indicating potential liquidity strains if the trend continues.

Excessively high ratios in 2022 and 2024 should be anticipated with a more aggressive asset management strategy, so that funds are not tied up in unproductive current assets.

Hospitals need to maintain a balance between liquidity and efficiency to optimally support daily operations and long-term investments.

2)   Solvency Ratio

Solvency ratios describe an organization's long-term ability to meet all its obligations, both short-term and long-term, if all assets were liquidated. The equity-to-asset ratio is used to

measure the extent to which a hospital's assets are financed by equity, rather than debt. This ratio is important for assessing financial independence and long-term financial risk. The solvency ratio used in this calculation is the equity-to-assets ratio, as shown in the calculation below:

Equity to Assets Ratio Calculation Table for 2022-2024

Year	Equity	Asset	Ratio
2022	Rp 641,858,921,674	Rp 605,051,318,464	1
2023	Rp 699,686,107,541	Rp 666,931,737,609	1
2024	**Rp 826.169.056.290**	**Rp 403,619,896,119**	2

Source: Processed Data, 2025

Evaluation of Capital to Asset Ratio

1) 2022

Equity: Rp641,858,921,674 Assets: Rp605,051,318,464

Ratio: 1.06

A ratio greater than 1 means total equity exceeds total assets, which technically indicates an anomaly because, logically, equity cannot exceed total assets (unless there is a misclassification in the reporting or a specific accounting adjustment). However, if considered valid, then the hospital does not have a significant debt burden, or its debt is even negative (assets less than equity), which is financially very safe, but requires careful attention to the aspect of reporting accuracy.

2) 2023

Equity: Rp699,686,107,541 Assets: Rp666,931,737,609

Ratio: 1.05

Similar to 2022, the ratio still shows that equity fully covers or even exceeds assets, indicating the hospital's very low reliance on debt. This reflects high financial stability, but again raises questions about the data's alignment with generally accepted accounting principles (where Equity = Assets – Liabilities).

3) 2024

Equity: Rp826,169,056,290 Assets: Rp403,619,896,119

Ratio: 2.05

This figure is highly unusual, as a ratio above 2 means equity is twice as large as total assets. This is highly unusual in accounting practice. If this data is considered valid, it can be concluded that the hospital's liabilities are likely negative (e.g., due to accounting corrections,

undervalued assets, or equity including other items not deducted from debt). In the context of solvency, this still indicates extreme financial resilience, but further verification of the data's integrity is necessary.

4)   Average and Comparison with Industry Standard Average 3-year ratio: 1.39

The ideal standard solvency ratio for hospitals: 0.4–0.5

RSD KRMT Wongsonegoro's ratio far exceeds the upper limit of industry standards, indicating the hospital is not dependent on external financing and is in a very strong financial position to meet its obligations, both short-term and long-term. However, an excessively high ratio can also indicate excessive conservatism, leading to under-optimization of potential expansion or investment.

During 2022–2024, RSD KRMT Wongsonegoro's capital-to-asset ratio consistently exceeded industry standards, indicating excellent solvency.

However, a ratio exceeding 1 (even reaching 2.05 in 2024) is unusual in accounting and requires a re-examination of account classifications or possible data input errors.

In general, hospitals are in a very safe condition from the risk of default, with high financial capacity to survive in the long term, even in the event of a crisis.

Although the sig. value of all items is identical (0.000), in substance it can be examined that:

1) These indicators have a significant correlation with the total score of the customer satisfaction variable, meaning that each item is able to represent the concept of customer satisfaction consistently.

2)   The validity of each item indicates that none of the items deviate from the construct being measured. This means that all questions support the formation of the variable as a whole.

With all indicators declared valid, then:

3)   There are no items that need to be eliminated or revised in the customer satisfaction questionnaire.

4) The instrument used has good measuring power and can be trusted to describe respondents' satisfaction with hospital services.

Further analysis such as reliability, descriptive, or regression tests can be continued without any obstacles on the construct validity side.

Retain all questionnaire items for further research, as high validity can help maintain data consistency between periods (2022–2024).

Even though it is statistically valid, it is still a good idea to conduct a qualitative evaluation of

the content of the question, such as clarity of wording or relevance to service development, to ensure it remains contextual in the future.

Sunyoto (2013: 81) states that the reliability test aims to determine the extent to which a questionnaire can provide consistent and reliable results as a measuring tool for a variable or construct. A questionnaire is considered reliable if the respondents' responses to the statements in it show consistency. In this study, reliability testing was carried out using the Cronbach's Alpha (α) method, where a variable is declared reliable if the Cronbach's Alpha value obtained exceeds 0.60. In the table below, it can be seen that the 20 questions attached to the questionnaire are declared reliable by having a Cronbach's Alpha value if Item Deleted> 0.60 Cronbach alpha value, so that all statement items are declared reliable and can be tested further.

The customer-perspective research used a sample of 100 patients from KRMT Wongsonegoro Regional Hospital (RSD) to measure customer satisfaction. The respondent profile and customer satisfaction measurement results comprise two characteristics: gender and education. The detailed respondents are described below:

1) Questionnaire Respondent Profile Based on Gender

The majority of respondents who filled out the questionnaire were female, as many as 57 people or 57%, while male respondents numbered 43 people or 43% of the total respondents as shown in the figure.
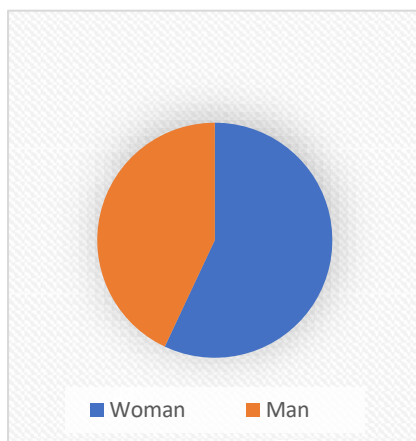

Picture Respondent Profile Based on Gender

2) Profile of Questionnaire Respondents Based on Education

The largest number of respondents had a high school education level of 31 people or 31%, followed by 28 people or 28% with a bachelor's degree. Meanwhile, respondents who were junior high school graduates were 10 people or 10%, graduates of D1, D3, D4 were 23 people or 23%, and graduates of S2 were the respondents with the lowest level of education, namely 8 people or 8% as presented in Figure 5.2 below.
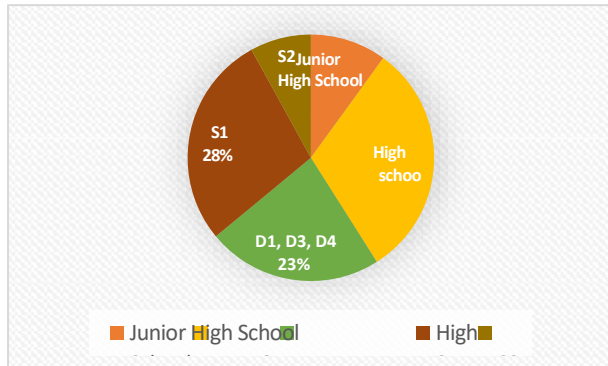
Picture Respondent Level Based on Education

4. Conclusion

Overall, the financial performance of RSD KRMT Wongsonegoro is considered quite good based on the results of measurements of several financial ratios, namely liquidity, solvency, activity, and Cost Recovery Rate (CRR). In terms of liquidity, the hospital shows a healthy financial condition because the average ratio value in 2022-2024 exceeds the standards set in the hospital sector. The solvency ratio is also in the good category, indicated by the hospital's ability to meet long-term obligations that are higher than the standard hospital standard. In terms of activity ratios, the collection period indicator shows good performance. However, the hospital's performance in utilizing total assets through the total asset turnover ratio is still not optimal because the figure is below the ideal standard. For CRR, the hospital has only been able to achieve a ratio value of 1 day over the past three years and does not meet the established standard, where the standard value is >1 day, indicating that the hospital's performance is considered unable to cover operational costs with its revenue.

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