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Performance Analysis of the Regional Public Service Agency (BLUD) of the Tanara Health Center, Serang Regency using the Balance Scorecard Approach

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KEYWORDS	ABSTRACT
BLUD; community health center; balance scorecard; health; finance; performance	This study aims to analyze the performance of the Regional Public Service Agency (BLUD) at the Tanara Community Health Center in Serang Regency using the Balance Scorecard approach. The Balance Scorecard emphasizes the importance of balancing various aspects such as financial and non-financial, short-term and long-term, as well as internal and external factors. The performance analysis of the BLUD is viewed from four perspectives: growth and learning, internal processes, customer satisfaction, and financial perspectives. This research adopts a quantitative approach. Data collection is conducted through surveys to gather insights into the growth and learning perspective, the internal process perspective, and the customer satisfaction perspective. Secondary data is used to analyze the BLUD's performance from the financial perspective. The results of this study indicate that the health center has not yet met the target scores set by the government. Although some indikators have been achieved, there is still a need for improvement, particularly in internal processes and customer satisfaction. To enhance the performance of the BLUD at this health center, integrated efforts are required, such as improving services and internal processes as well as fostering innovation.

Introduction

Improving the quality of health services is important to conduct regular performance evaluations. One of the key factors in this effort is the company's performance appraisal. International Organizations named *International Integrated Reporting Committee* (IIRC) and supported by *Global Reporting Initiative* (GRI) issued International *Integrated Reporting Council's* which contains an integrated reporting framework that is a solution in measuring and communicating corporate value creation (Fadila, 2022). Simply put, integrated reporting is a combination of an annual report and a company's sustainability report. IR presents information related to important parts such as how the organization's strategy, governance, performance and prospects lead to long-

term value creation (Wijaya & Agustina, 2021). Without a complex performance appraisal, it is difficult to assess whether the company has achieved its goals and experienced performance improvements in all aspects every year.

In improving the performance of an organization, it requires many aspects both from the financial and non-financial sides, therefore it requires an approach *Balance Scorecard* (Maarif, 2022). This approach helps to review how an organisation is performing from various perspectives, such as growth and learning, internal services, customer and finance (Yulianto et al., 2023). *Balance Scorecard* is a performance management tool that helps organizations translate their vision and strategy into real action. This is done using a set of financial and non-financial indicators that are integrated in a cause-and-effect relationship. Thus, *Balance Scorecard* enabling organizations to monitor and manage their performance more effectively and thoroughly (Zulbasri et al., 2023).

Health services are one of the important aspects of national development that require special attention from local governments. The Regional Public Service Agency (BLUD) in the health sector has a major role in providing quality health services to the community (Ghozali et al., 2023). In seeing the good performance of the Regional Public Service Agency (BLUD), the local government has regulated in the Regulation of the Minister of Home Affairs Number 79 of 2018 concerning the Regional Public Service Agency (BLUD), which is the technical implementation of BLUD, has regulated the Regional Public Service Agency (BLUD) Performance Report (Gosal et al., 2021).

The Regional Public Service Agency (BLUD) is one of the government organizations that must be monitored and seen for its performance because it is a material for the evaluation of the organization and its managers (Hardiyanti, 2013). This performance assessment includes not only from a financial perspective, but also from the perspective of growth and learning, internal service and customer satisfaction. In understanding the performance appraisal, you will get a comprehensive picture of the organization's performance appraisal and can develop a better service improvement strategy (Zain, 2023).

First, growth and learning in this perspective assessment tells how Human Resources (HR) develops in terms of quality and quantity. Then whether the human resources who are assigned to the service have improved their capabilities from the previous year, and whether the training and development of human resources is enough to support the optimal service. In addition, this perspective discusses obstacles such as limited human resources, management, and other factors that affect HR learning (Koerniawan, 2017).

Second, the internal service process in this performance assessment explains that assessing the service process carried out by the Regional Public Service Agency (BLUD) is seen from the increase in problems in terms of convenience, speed, accuracy, comfort, and security compared to the previous year (Yanita et al., 2022). Then it is reviewed in terms of policies, systems or procedures that have been implemented by BLUD to ensure quality services and satisfy customers. As well as discussing the obstacles faced and providing efforts to improve service processes such as management, rules and culture.

Third, the level of customer satisfaction that can be measured from this perspective is seen how satisfied customers are with BLUD services which can be measured through customer satisfaction surveys, interview results, and complaints received from customers. This perspective looks at whether there is an increase in customer satisfaction from the

previous year (Rolinda et al., 2022). As well as discussing the obstacles faced in improving customer service.

Fourth, finance in the BLUD performance assessment which includes several points discussed, namely the management of the budget owned by BLUD by monitoring expenditures and revenues in accordance with plans and objectives, looking at the availability of funds whether it is sufficient for daily operations.(Ministry of Home Affairs, 2023)

This research offers novelty by combining the integrated reporting framework from the International Integrated Reporting Council (IIRC), supported by the Global Reporting Initiative (GRI), with the Balanced Scorecard approach in assessing the performance of Regional Public Service Agencies (BLUD). This approach provides a more holistic and comprehensive view of organizational performance by integrating financial and non-financial aspects. Additionally, this research not only evaluates performance from a financial perspective but also includes growth and learning, internal processes, and customer satisfaction perspectives. Thus, this study can provide a deeper understanding of service effectiveness, resource utilization, and the improvement of healthcare service quality in regional general hospitals (RSUD) and community health centers (Puskesmas). Another novelty offered is the identification of relevant performance indicators and the determination of score targets that must be achieved for each measured perspective, which will aid in developing better service improvement strategies.

This research is important to gain a deep understanding and carefully analyze the performance assessment of both Regional General Hospitals (RSUD) and Community Health Centers (Puskesmas). In this study, relevant performance indicators are identified and score targets that must be met for each perspective measured. There are four perspectives that will be described, namely, learning perspectives, internal processes, customers, and finance. The purpose of this study is to measure the effectiveness of services, the use of resources and improve the quality of health services.

Research Methods

This study uses a quantitative approach. The quantitative approach is a study of social problems based on the testing of a theory consisting of variables, measured by numbers and analyzed by statistical procedures (Ali et al., 2022). Data collection was carried out using a quantitative approach, then for data analysis using descriptive statistics. Descriptive statistics is one of the statistical methods related to the collection and presentation of data that can provide information that will make it easier for readers to find out information (Martias, 2021).

In this study, *the Balance Scorecard*, developed by Kaplan and Norton (1990) is a framework used to assess organizational performance with a broader view. *The Balance Scorecard* consists of two main terms: 'scorecard' which means scorecard, and 'balanced' which means balanced. Scorecards are used as a tool to record and plan scores or expected performance outcomes from individuals or organizations in the future. The results of this score are then compared with actual achievements for performance evaluation. In its use, *the Balance Scorecard* emphasizes the importance of balance between various aspects such as financial and non-financial, short-term and long-term, as well as internal and external.

Balance Scorecard It also provides a framework for communicating the organization's mission and strategy. Using measurement, this tool provides employees with important information about the factors that contribute to current and future success.

It helps direct the energy, capabilities, and knowledge of a company's human resources towards achieving the desired long-term goals (Zulbasri et al., 2023).

Thus, the use of a quantitative approach with statistical control, means that the data consisting of numbers obtained in the field, is done through the process of collecting, compiling, organizing, processing, presenting and analyzing, so that with these processes the author can draw conclusions from the existing data and can provide reliable and valid results in the research.

Results and Discussions

The performance assessment in this study focuses on performance indicators and score targets. The target of this performance assessment is more inclined to Regional General Hospitals (RSUD) and Community Health Centers (Puskesmas). The scope of performance assessment has been regulated in the Permenkes and Permendagri by explaining various aspects, namely service aspects, quality, and financial aspects. Based on data collected in June 2024, researchers conducted data processing at the Tanara Health Center, Serang Regency. In the explanation, the table contains performance indicators filled by the Tanara Health Center, then compared to the Score Indicator according to the 2023 Ministry of Home Affairs Guidelines Module.

Performance Growth and Learning Perspective
General Management of Puskesmas (6 indicators)

Table 1 General Management of Health Center

Performance Indicators	Score Indicator	Score	Information
Have a Perkada and conduct a monitoring of the Five-Year Plan/Strategic Plan of BLUD, Governance Patterns and SPM	0,5	0,5	According to the indicator
There is an Activity Proposal Plan (RUK) prepared based on the Five-Year Plan, and through situation analysis and problem formulation	0,5	0,5	According to the indicator
Prepare a Detailed and Complete Activity Implementation Plan (RPK)	0,5	0,5	According to the indicator
Conducting monthly mini workshops	0,5	0,5	According to the indicator
Conducting quarterly mini workshops	0,5	0,5	According to the indicator
Make a performance assessment, in the previous year, send it to the Regency/City health office, and get feedback from the Regency/City health office	0,5	0,5	According to the indicator

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

Based on table 1 which can be seen in the General Management sub-activity of the Health Center, it is known that the Tanara Health Center is in accordance with the performance indicator score in the Growth and Learning Sub-Aspects, it can be proven by the score listed in the table that between the scores of the Tanara Health Center produces the same results as the score indicators.

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Puskesmas Resource Management (6 indicators, 1 according to the law)
Table 1 Puskesmas Resource Management

Performance Indicators	Score Indicator	Score	Information
Conducting equipment inventory at the health center/bookkeeping and reporting of fixed assets according to the provisions	1	1	**According to the indicator**
Make a List of Facilities Inventory at the Health Center/Report on fixed assets according to the provisions	1	1	**According to the indicator**
Record the receipt and disbursement of drugs and other consumables in each service unit/Stock Taking Report	1	1	**According to the indicator**
The number of employees who have competency certification divided by the number of employees who are required to be certified for competency	1	1	**According to the indicator**
The number of Treasurers who participate in capacity development according to their duties and functions is divided by the number of existing Treasurers	1	1	**According to the indicator**
The number of existing professions divided by the number of professions that must be fulfilled	1	0,8	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 2 in the Resource Management sub-activity of the Health Center, it is known that the Tanara Health Center has several scores that are appropriate and those that are not in accordance with the score indicator, for those that are not in accordance with the score indicator part of 0.8 with the performance indicator "The number of existing professions divided by the number of mandatory professions". These indicators are not appropriate because the medical officers on duty there have not all been certified for basic competencies in accordance with the profession.

Financial Management and BMD (3 indicators – 1 blm compliant)
Table 2 Financial Management and BMD

Performance Indicators	Score Indicator	Score	Information
Timeliness and completeness as well as confidence in the presentation of financial statements	0,8	1	**According to the indicator**
Making monthly records of money in and out of the cash book/Punctuality of the deadline for SPTJ and LRA Monthly BLUD	1	1	**Not in accordance with the indicators**
Accuracy of realization of the implementation of activities based on planning (cash budget)	1	0,8	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 3 of the Financial Management and BMD sub-activities, there are 2 score indicators that are not appropriate, namely, Making monthly records of money in and out

of the cash book/Timeliness of the deadline for SPTJ and LRA Monthly BLUD and Accuracy of the realization of the implementation of activities based on planning (cash budget). These two indicators are not suitable due to the lack of communication within the health center and weak supervision so that the budget cannot be realized properly.

Community Empowerment Management (2 indicators)

Table 3 Community Empowerment Management

Performance Indicators	Score Indicator	Score	Information
Number of standby villages that can be formed in 1 (one) year	3	3	According to the indicator

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 4 of the Community Empowerment Management sub-activity, the score of the Tanara Health Center can be seen in accordance with the Score Indicator according to the Module for the Preparation and Assessment of the Regional Public Service Agency (BLUD) Performance Report in the Health sector. The Tanara Health Center has succeeded in empowering the community well, because the Tanara Health Center has succeeded in forming a standby village in one year with clear and specific indicators.

Data and Information Management

Table 4 Data and Information Management

Performance Indicators	Score Indicator	Score	Information
Determined by the Puskemas Information System team and making basic data and/or program reports	2	2	According to the indicator

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 5 of the Data and Information Management sub-activity, it can be seen that the score of the Tanara Health Center is in accordance with the score indicator, namely, value 2. It is appropriate because data and information management is measured from the health center information system team which has the responsiveness and good coordination needed by medical personnel at the health center and the community in carrying out administration.

Quality Management

Table 5 Quality Management

Performance Indicators	Score Indicator	Score	Information
There is an Electronic Accreditation Certificate	3	2	In accordance with Indicators

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 6, the Quality Management sub-activity shows a score that is in accordance with the score indicator based on the Module for the Preparation and Assessment of the Regional Public Service Agency (BLUD) Performance Report in the Health sector. That the Tanara Health Center meets the existing indicators. This certificate not only shows quality, but can also influence people's decisions in choosing services or products from the institution. Governments or organizations often use this certification as a condition for obtaining funding or support.

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Performance from the perspective of internal service processes
Sub-Aspects of Productivity Growth
Growth in Outpatient Visits

Table 6 Growth in Outpatient Visits

Performance Indicators	Score Indicator	Score	Information
Average outpatient visits per workday open services in the current year divided by Average outpatient visits per workday opened last year Where Average outpatient visits per workday open services are calculated based on the number of outpatient visits over the course of a year divided by the number of workdays open	2	2	**According to the indicator**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 7 on the Sub-activity of Outpatient Visit Growth, it is seen that the score of the Tanara Health Center is in accordance with the score indicator based on the Module for the Preparation and Assessment of the Regional Public Service Agency (BLUD) Performance Report in the Health sector. Tanara Health Center has met the indicators by conducting these calculations and comparisons, relevant parties can understand trends or changes in the number of outpatient visits over time, which can be used for performance evaluation, planning, and further decision-making in the field of health services.

Growth in Hospitalization Visits

Table 7 Growth in Hospitalization Visits

Performance Indicators	Score Indicator	Score	Information
Number of days of inpatient care in the current year divided by Number of days of inpatient care in the last year where Days of care are calculated based on the number of patients in the room for 1 day (24 hours) in 1 year divided by the number of days in the same year	1,5	1,5	**According to the indicator**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 8, the sub-activity of growth of inpatient visits, health centers has also met this indicator, This comparison is important to evaluate the use of hospital facilities and resources or other care facilities. It can also provide insights into patient care trends over time.

Growth of Inspection

Table 8 Growth of Inspection

Performance Indicators	Score Indicator	Score	Information
Average laboratory inspections per working day open for service in the current year divided by Average laboratory inspection per working day open last year where Average laboratory inspection per working day open for service is calculated based on the number of laboratory inspections for one year divided by the number of working days open for service in the laboratory service unit	2	2	**According to the indicator**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 9 of the sub-activities of the inspection growth, satisfactory results were obtained, this comparison provides an overview of how the use of laboratory services has changed from year to year, which can provide important insights for capacity planning, resource management, and performance evaluation of laboratory service units.

Sub-Aspects of Service Effectiveness

Pregnant Women's Health Services

Table 9 Pregnant Women's Health Services

Performance Indicators	Score Indicator	Score	Information
The proportion of pregnant women receiving health services for pregnant women/ANC according to standards	**2**	**1**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 10 sub-aspects of the effectiveness of services for pregnant women's health service activities do not get good results, relevant parties can take appropriate steps to improve the quality and accessibility of pregnant women's health services in accordance with the set standards, while paying attention to the perspective and experience of service users through questionnaires or surveys.

Maternal Health Services and Maternal Mortality Rate

Table 10 Maternal Health Services and Maternal Mortality Rate

Performance Indicators	Score Indicator	Score	Information
Percentage of maternity mothers getting delivery services according to standards (carried out by health workers who have midwifery competence)	**1**	**0,8**	**Not in accordance with the indicators**
maternal mortality per live birth	**1**	**0**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 11, Maternal Health Services and Maternal Mortality Rate, both indicators show that health centers do not meet these criteria, intervention measures can be designed based on evaluation findings to increase the percentage of maternity mothers who receive services according to standards, including increasing human resources, improving accessibility, educating the community, and improving service quality.

Newborn Health Services

Table 11 Newborn Fertility Services

Performance Indicators	Score Indicator	Score	Information
Proportion of newborns receiving newborn health services	**2**	**1,5**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 12, Newborn Health Service activities, health centers have not been able to meet this indicator, where by understanding this factor, related parties can work together to increase the proportion of newborns who get appropriate and quality health services, thus ensuring that future generations get a healthy and optimal start to life. In the sub-

activity of Toddler Health Services, the health center has also not met these indicators, adequate coverage of health services for toddlers is not only important for the health of individual toddlers, but also to achieve global goals such as Poverty Alleviation and Sustainable Development. The right services at the right time can help reduce the mortality rate of toddlers and improve their overall quality of life.

Toddler Health Services

Table 12 Toddler Health Services

Performance Indicators	Score Indicator	Score	Information
Coverage of Toddler Health Services according to Standards	**2**	**0,5**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

Table 13, In the sub-activity of Health Services for Toddlers, health centers have also not met these indicators, adequate coverage of health services for toddlers is not only important for the health of individual toddlers, but also to achieve global goals such as Poverty Alleviation and Sustainable Development. The right services at the right time can help reduce the mortality rate of toddlers and improve their overall quality of life.

Health Services at Productive Age and Age

Table 13 Health Services at Productive Age and Age

Performance Indicators	Score Indicator	Score	Information
The proportion of children of primary education age who receive health services according to standards by health workers or trained personnel	**2**	**0,5**	**Not in accordance with the indicators**
The proportion of people aged 15–59 years who get health screening according to standards	**2**	**0,5**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 14, the sub-activities of Health Services at Age and Productive Age also do not meet the existing indicators, this indicator provides an important overview of the extent to which children of primary education age receive adequate health services. Continuous monitoring and improvement is necessary to ensure that all children have the opportunity to grow healthy and strong, regardless of their geographical or socioeconomic background.

Health Promotion Services

Table 14 Health Promotion Services

Performance Indicators	Score Indicator	Score	Information
Conducting a community empowerment process	**2**	**1**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 15, the sub-activity of Health Promotion Services, health centers have also not been able to meet the existing indicators, community empowerment is a complex and dynamic process that requires a holistic and participatory approach. By paying attention

to basic principles, actively engaging communities, and facing challenges with the right strategies, community empowerment can be a powerful tool for advancing community well-being and self-reliance.Sub-activities of Environmental Health Services, health centers have met the existing indicators, Community-Based Total Sanitation (STBM) and Environmental Health Inspection (IKL) are two complementary approaches in an effort to improve environmental health in Indonesia. By integrating these two approaches in the Puskesmas environment, we can create better sanitation conditions and prevent environment-based diseases effectively. Active community participation and strong collaboration between various stakeholders are the keys to the success of these efforts.

Environmental Health Services

Table 15 Environmental Health Services

Performance Indicators	Score Indicator	Score	Information
Community-Based Total Sanitation (STBM) and environmental health inspection (IKL) within the Puskesmas	**1,5**	**1,5**	**According to the indicator**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

Table 16 Environmental Health Services sub-activities, health centers have met the existing indicators, Community-Based Total Sanitation (STBM) and Environmental Health Inspection (IKL) are two complementary approaches in an effort to improve environmental health in Indonesia. By integrating these two approaches in the Puskesmas environment, we can create better sanitation conditions and prevent environment-based diseases effectively. Active community participation and strong collaboration between various stakeholders are the keys to the success of these efforts.

Nutrition Services

Table 16 Nutrition Services

Performance Indicators	Score Indicator	Score	Information
The proportion of babies less than six months old gets exclusive breast milk compared to babies less than six months old	**0,5**	**0,4**	**Not in accordance with the indicators**
Prevalence of Stunting (Short and Very Short) in Toddlers	**0**	**0,5**	**Not in accordance with the indicators**
The proportion of pregnant women with Chronic Energy Deficiency (SEZ) compared to pregnant women with LiLA is less than 23.5cm	**0**	**0,4**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

Table 17 discusses the indicators of the Nutrition Services sub-activity, Nutrition services are an integral part of the health system that plays a key role in preventing and addressing nutrition problems, as well as supporting long-term health and well-being. Through nutritional status assessments, nutrition interventions, nutrition education and promotion, and program monitoring and evaluation, we can ensure that every individual has access to optimal nutrition and an environment that supports their health. This holistic and collaborative approach is essential to achieving sustainable and inclusive public health goals.

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Health Services in the Elderly

Table 17 Health Services in the Elderly

Performance Indicators	Score Indicator	Score	Information
The proportion of citizens aged 60 years and older get health screening according to the standards	**2**	**0,5**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

Table 18 Sub-activities of Health Services in the Elderly, health centers have not met the existing indicators, health screening for citizens aged 60 years and above is a critical component in ensuring their health and well-being. The proportion of the elderly who receive health screening according to standards is very important to assess the effectiveness of the health system in providing appropriate preventive care. By understanding the factors affecting access to and utilization of screening services, and implementing comprehensive and inclusive strategies, we can improve screening coverage and ultimately, the quality of life of the elderly.

Health **Services for Patients and Diabetics**

Table 18 Health Services for Patients and Diabetics

Performance Indicators	Indicators Score	Score	Information
Proportion of Hypertension patients who receive health services according to standards	**2**	**1**	**Not in accordance with the indicators**
Proportion of DM patients who receive standard health services	**2**	**1**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

Table 19 sub-activities of Health Services for Patients and Diabetics have also not been optimally carried out by health centers, health services for diabetics must be comprehensive, coordinated, and responsive to individual needs. With the right approach, diabetic patients can manage their condition effectively and live a healthy and productive life. Collaborative efforts from healthcare providers, governments, and communities are essential to achieve optimal outcomes for people with diabetes.

Health Services for People with Mental Disorders (ODGJ)

Table 19 Health Services for People with Mental Disorders (ODGJ)

Performance Indicators	Indicators Score	Score	Information
Proportion of severe ODGJ who receive mental health services according to standards	**2**	**1,5**	**Not in accordance with the indicators**

Source : Performance Module Guidebook, 2023 and Performance Recap of Tanara Health Center FY 2023

In table 1.20 where the sub-activities of Health Services for People with Mental Disorders (ODGJ) are also lacking in health centers, health services for people with disabilities must go beyond traditional medical approaches and include social support, rehabilitation, and community interventions. By improving access, reducing stigma, and adopting a holistic approach, we can help ODGJ achieve better mental well-being and

quality of life. Comprehensive and inclusive support is key to providing effective and meaningful care for those living with mental disorders.

Conclusion

Based on the analysis of the performance of the Tanara Health Center using the Balanced Scorecard approach, the Tanara Health Center showed positive results in the general management sub-activities, with scores that were in accordance with the indicators in the growth and learning sub-aspects. However, there are some shortcomings in human resource management, especially in the number of professions that have not met the basic competency certification standards.

In the financial management and Regional Property (BMD) sub-activities, there are shortcomings in recording and realizing the budget due to ineffective internal communication and weak supervision. Community empowerment management and data and information management show conformity with score indicators, demonstrating success in community empowerment and responsive data management. Quality management activities have also met the indicators, with certifications that reflect the quality of service. For the growth of outpatient and inpatient visits, as well as examinations, the Tanara Health Center managed to meet the set score indicators, showing a good understanding of the trend of visits and the use of facilities. However, there are shortcomings in health services for pregnant women, maternity mothers, newborns, toddlers, children of primary education age, and health promotion, which requires efforts to improve accessibility and service quality according to standards.

In terms of health services for people with chronic diseases such as diabetes and mental disorders, as well as services for high-risk individuals, health centers still have to improve to meet the expected service indicators. In environmental health services, such as wastewater treatment and infectious waste, as well as non-smoking areas, the Tanara Health Center has successfully carried out in accordance with existing indicators. The quality aspect of service shows good achievements in several sub-activities, such as Emergency Response Time Rate, waiting time for laboratory results, and patient recovery rate, but there are still several indicators that have not been met such as hand hygiene compliance and mortality rate of more than 48 hours.

In terms of business results or work results from services, Tanara Health Center has not met the target score due to fluctuations in operational surplus/deficit and suboptimal use of fixed assets. Tanara Health Center has a good ability to meet short-term cash payment obligations, but still has difficulties in meeting short-term current asset payments. Overall, the Tanara Health Center shows a fairly good financial management system and is able to optimize the use of assets and equity to support operations and health services.

Ensuring that all medical personnel have basic competency certifications that are in accordance with their profession to meet service quality standards. Improve internal communication and strengthen oversight mechanisms to ensure more efficient and timely budget realization. Focus on improving the accessibility and quality of health services for pregnant women, newborns, toddlers, and children of primary education age. This includes public education and the provision of adequate resources. Improve the stability of operating income and optimize the use of fixed assets to support operational efficiency. Improve inventory and current asset management to meet short-term financial obligations more effectively. Continue and expand community empowerment initiatives and health

promotion campaigns to increase community participation and awareness in maintaining health.

Further steps are needed to improve performance on indicators that are still unsatisfactory, with a focus on improving internal coordination, strengthening human resources, as well as improving infrastructure and financial management. Continuous evaluation and improvement will be key in ensuring that the Puskesmas can provide better and more equitable health services for the local community.

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