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PERFORMANCE MEASUREMENT ANALYSIS WITH BALANCE SCORECARD APPROACH AT BPJS KETENAGAKERJAAN BALI GIANYAR BRANCH

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Abstract: This study aims to analyze as well as describe the performance of the company with a balanced scorecard perspective in a certain period. The study was conducted at BPJS Ketenagakerjaan Bali Gianyar Branch in the period 2020 and 2021. The data sources used were primary data from interviews with several field heads and survey results to permanent employees, as well as secondary data from membership data, labor acquisition data, and company IT operational data. The analysis technique used is a mix method approach which is a combination of qualitative data from interview results with quantitative data in the form of numbers which are then interpreted and concluded. Performance measurement with a balanced scorecard perspective at BPJS Ketenagakerjaan Bali Gianyar Branch cannot be said to be perfect. The measurement results from a financial perspective cannot be said to be good because there is still a large difference between receivables and the amount of receivables. In addition, the performance from the customer perspective is quite good despite the decrease in the number of participants, but BPJS Ketenagakerjaan Bali Gianyar Branch continues to gain trust and internal business processes, as well as learning and growth show good results as well. Therefore, there is a need for more serious handling, such as having a special team that handles and focuses on receivables because the existence of receivables can have an impact on participant guarantee payments and if they continue to be assisted with investment funds, the development of the company will be less than optimal. In addition, the various measurement results can be used as evaluation considerations by BPJS Ketenagakerjaan Bali Gianyar Branch so as to improve company performance.

Keywords: customer perspective, financial perspective, internal business process perspective, learning and growth perspective

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Introduction

It's been two years since the Covid-19 pandemic has made things unstable. The first case was recorded in Indonesia in March 2020 and since then many people have started to be positively infected by this virus and more and more people have been killed. In addition, the impact of Covid-19 is the unstable community economy due to the many layoffs and closed businesses. At times like this the state is expected to protect its citizens. There are various forms of protection, one of which is social security. The implementation of social security is a state obligation that is given to every citizen whose purpose is socio-economic protection (Riwanti and Suwarno, 2021). However, the social security provided is still limited only to people who work in the formal sector which should be able to protect workers in the non-formal sector as well. In Indonesia, social security is provided by one of the public legal entities, namely the Badan Penyelenggara Jaminan Sosial Body (BPJS) for Employment in accordance with Law no. 24 of 2011. BPJS Ketenagakerjaan Bali Gianyar Branch, which is one of the branch offices in the Bali region, which until now continues to strive to provide the best service and strives to increase its membership which has not yet reached the target, because it is known that there are still many companies and non-formal workers who do not registered with the BPJS Ketenagakerjaan program. In addition, in Press Release No. SP-406/HUM/RO-KOM/SET.MARVES/VII/2021 regarding regulations for implementing work from home (WFH) and work from office (WFO), BPJS Ketenagakerjaan Bali Gianyar Branch applies work rules with company capacity of only 50%, affecting services provided because of the large number of manual and online claim queues that are not comparable to the existing service personnel. The service personnel who served the claims queue had felt overwhelmed in handling so many queues because they had to work in shifts. Not only that, the declining economy in Indonesia and people's incomes have also decreased, adding to the problem with BPJS Ketenagakerjaan Bali Gianyar Branch, namely dues receivables which are being a concern handling at BPJS Ketenagakerjaan Bali Gianyar Branch. Receivables are used as a concern for handling at BPJS Ketenagakerjaan Bali Gianyar Branch due to a very significant increase compared to the number of receivables in 2019. As in Table 1.1 which shows the condition of increasing the number of receivables from 2019 to 2021.

Table 1. Total receivables of BPJS Ketenagakerjaan Bali Gianyar Branch in 2019-2021.

Year	Total Receivable
2019	Rp 2.033.036.813
2020	Rp 4.350.698.780
2021	Rp 4.595.800.900

The increase was due to the impact of the Covid-19 pandemic which caused many BPJS Employment participants to be unable to pay dues due to insufficient income. Table 1.1 shows the condition of receivables growth that exceeds 100%. The presence of a high number of receivables affects the payment of participant's guarantee claims, so it is necessary to carry out a measurement to determine the performance of BPJS Ketenagakerjaan Bali Gianyar Branch in handling receivables.

To realize the work goals set by management, it is necessary to determine strategies that can be used as a basis and framework and a tool is needed to measure performance so that it can find out how far the strategies and targets can be achieved (Fuada, 2020). One of the performance measurement methods that can be used is the balanced scorecard. According to Kaplan and Norton, the balance score-card is a tactical and operational measurement system that can produce various important management processes, such as clarifying the company's vision and mission, communicating various goals, planning and setting goals (Wahdaniah and Ikham, 2019). The concept of the Balanced Scorecard can also be used as a basis in the preparation of strategic plans in accordance with the 4 perspectives used, namely finance, customers, internal business processes and learning and growth (Dewi et al., 2017). The balanced scorecard can be used as a means to communicate a strategic perception in a company that is easily understood by various parties, especially those who formulate company strategy (Sari and Arwinda, 2015). The existence of measurements from 4 perspectives makes it easier for BPJS Employment Gianyar to see the company's strategy and the achievement of company targets so that it can know the condition of the company comprehensively.

Research on balance scorecard from Sahrul et al. (2021) conducted on PT Telkomsel showed good results. Although from the results of this study, there was a decline in the financial perspective in 2018 due to changes in government regulations and the price war which affected growth and the debt ratio in 2018 decreased but increased again in 2019. However, different things were found from research conducted by Sari and Arwinda (2015) who got poor results at PT Jamsostek Belawan Branch and according to him the performance of the company still needs to be improved because it is still in the BBB category. Based on the description of the problems that occur and the differences in the results of previous studies, it is necessary to do further research. Also considering that BPJS Ketenagakerjaan Bali Gianyar Branch only performs partial performance measurements and has never performed performance measurements using the balance scorecard method, so it is necessary to carry out a comprehensive performance measurement to determine the performance quality of BPJS Ketenagakerjaan and be able to formulate further strategies to maintain service quality.

Method

This research was conducted at BPJS Ketenagakerjaan, Gianyar Branch, which is located at Jl. By Pass Darmagiri, Kel. Buruan, Blahbatuh, Gianyar Regency. This study collects data in 2020 and 2021 to determine the quality of performance in achieving company targets. This research was conducted over a period of 3 months. This research is a qualitative research using a mix method approach. Research with a mix method approach is research that combines qualitative data from interview results with quantitative data from measurements in the form of numbers. The data in this study were sourced from primary data obtained directly during the research and secondary data obtained from company reports with the data collection techniques used, namely, surveys, interviews, and documentation. This research uses measurement of customer perspective, financial perspective, internal business process perspective, and learning and growth perspective in determining the performance of BPJS Ketenagakerjaan Bali Gianyar Branch.

Result and Discussion

• Customer Perspective

The customer perspective performance of BPJS Ketenagakerjaan Bali Gianyar Branch in 2020 and 2021 is measured through customer retention, customer acquisition, and customer satisfaction. The table below shows the performance results for 2020 and 2021.

Customer Retention

Frag. (ETS)

Table 2. Participant Retention for the Year 2020-2021

No	Participant Category	Participant Retention	
		2020	2021
1	Employer / Business Entity (PK/BU)	6,85%	Missing 2,58%
2	Wage Recipients	27,41%	15,76%
3	Non-Wage Recipients (BPU)	54,78%	65,29%
4	Construction Service Participant	44,10%	48,80%

The results show how far the efforts of BPJS Ketenagakerjaan Bali Gianyar Branch in retaining its participants in 2020 and 2021. In 2020 and 2021 the efforts of BPJS Ketenagakerjaan Bali Gianyar Branch to retain participants can be said to be quite optimal. The results of data processing resulted in a decreased percentage of participant retention from 2020 to 2021, where the smaller the results obtained, the better the results. This is in line with Purwadi's research (2017) which states that declining retention results indicate the success of the company or organization in reducing the number of participants leaving. So that in the category of PK/BU participants and wage recipients, BPJS Ketenagakerjaan Bali Gianyar Branch can be said to be successful in retaining its participants despite a decrease in the number of participants in the wage recipient category. This success is inseparable from the efforts they have made in the midst of the Covid-19 pandemic situation.

Wrong Article (ETS)

– Customer Acquisition

Table 3. Acquisition of Participants in 2020-2021

No	Participant Category	Participant Acquisition	
		2020	2021
1	Employer / Business Entity (PK/BU)	9,53%	13,22%
2	Wage Recipients	20,38%	21,84%
3	Non-Wage Recipients (BPU)	48,70%	40,64%
4	Construction Service Participant	48,58%	61,52%

From the calculation results, it can be seen if BPJS Ketenagakerjaan Bali Gianyar Branch succeeded in obtaining participants as evidenced by the total percentage generated. These results are in line with the research conducted by Purwadi (2017) where the increase shows the public trust as customers. Therefore, it can be said that BPJS Ketenagakerjaan has succeeded in gaining trust in the community as evidenced by the increasing number of participants, both in the midst of an unstable situation. BPJS Ketenagakerjaan Bali Gianyar Branch is active in providing socialization or understanding about the programs it has to companies that have not registered their companies and their workers about the importance of protecting workers. In addition, many other business owners have begun to understand the importance of protecting their workforce.

– Customer Satisfaction

Table 4. Participant Satisfaction in 2020-2021

No	Year	Participants Complaints	Total Participants	Satisfaction Percentage
1	2020	8.663	167.909	94,84%
2	2021	6.761	162.905	95,85%

From the data processing shows very good results, namely 94.84% in 2020 and 95.85% in 2021. From these results reflect BPJS Ketenagakerjaan Bali Gianyar Branch has always been able to provide good and excellent service to its participants in line with research Purwadi (2017) which by providing maximum service will increase customer satisfaction. Complaints felt by participants are always handled very well and

the BPJS Ketenagakerjaan Bali Gianyar Branch also always provides participants with a clear understanding of the problems that occur.

- **Financial Perspective**

Measurement from a financial perspective is done by comparing the realization of receivables or collectibles with the total amount of receivables.

Table 5. Realization of Receivables for 2020-2021

Year	Realization of Receivables	Total Receivable	Percentage
2020	Rp 1.305.347.550	Rp 4.350.698.780	30,00%
2021	Rp 1.489.996.054	Rp 4.595.800.900	32,42%

The results show that BPJS Employment is only able to withdraw or collect receivables from participants by 30.00% in 2020 and 32.42% in 2021. These results reflect that the efforts of BPJS Ketenagakerjaan Bali Gianyar Branch have not been optimal in collecting receivables. This was caused by the paralysis of the Bali economy due to the Covid-19 pandemic in which most of the participants from the Bali Gianyar Branch of Employment BPJS came from the tourism sector. The strategy that can be pursued by BPJS Employment Bali Gianyar Branch to be able to handle these receivables is to form a collection team for dues receivables consisting of Wasrik Officers, Finance Sector, and Membership Sector. BPJS Employment Bali Gianyar Branch must be able to maximize the efforts and strategies that are carried out. This is in line with the research conducted by Riwanti and Suwarno (2021) which showed a decrease in the achievement of contribution receivables from BPJS Employment Gresik Branch due to the absence of supervision and internal control that specifically supervised receivables. In this case, the efforts made by BPJS Employment Bali Gianyar Branch should be more optimized by forming a special team that focuses on handling receivables due to the Covid-19 pandemic.

- **Internal Business Process Perspective**

The assessment is carried out on innovations in providing services and obtaining participants, participant data operating systems and online services, as well as after-sales services provided. BPJS Ketenagakerjaan Bali Gianyar Branch is a public service agency which of course must be able to provide innovation for the sake of smooth service and participant satisfaction. BPJS Employment opens online or digital services to make it easier for participants to submit claims. The online service presented by BPJS Employment is in the form of an application that can be downloaded via a personal cellphone called JMO (Jamsostek Mobile). By using JMO, it is easier for participants who want to submit claims, especially for Old Age Security claims. In addition to JMO, BPJS Ketenagakerjaan also has an official claim handling link in the form of a web page, namely lapakasik.bpjs-ketenagakerjaan.go.id which allows participants to get services without face-to-face contact. BPJS Ketenagakerjaan Bali Gianyar Branch also innovates to collaborate with several media partners and influencers through Instagram. In this way to educate the public will be more effective because almost all people use social media. With short, concise, and clear material on Instagram posts from these influencers, it can foster curiosity and interest in participating in the BPJS Employment program in line with research conducted by Huda and Prasetyo (2020) who get results if promotions through social media are able to attract attention. consumers to generate a desire to buy. The participant data operating system owned by BPJS Ketenagakerjaan Bali Gianyar Branch is digitally based. The operating system is called SMILE or Worker Protection Information System which contains all participant information and administration. The existence of this system makes it easier for BPJS Employment for the Bali Gianyar Branch to monitor participants and at the same time archive data which of course is digitally based all history will never be lost. Workers who have become BPJS Employment participants will also get guaranteed protection as long as they are workers until their old age. Thus, in terms of innovation, the operating system and after-sales services that can be provided by BPJS Employment Bali Gianyar can be said to be good.

- **Learning and Growth Perspective**

The assessment on the learning and growth perspective was conducted through interviews about the implementation of Good Governance at BPJS Ketenagakerjaan Bali Gianyar Branch, the existence of an Individual Development Plan, and the distribution of questionnaires aimed at measuring employee satisfaction.

- **Good Governance**

In order to realize good governance, almost all activities are carried out online because in this case the digital footprint will never change until the archive management is digital. In addition, there are several

things that BPJS Employment Bali Gianyar Branch does, namely always socializing the implementation of good governance, then creating a reporting site for perpetrators suspected of committing fraud, so that they dare to issue civil and criminal threats to perpetrators of fraud. Which, as evidenced by the external audit conducted at BPJS Ketenagakerjaan Bali Gianyar Branch, did not find any fraud. In addition, BPJS Ketenagakerjaan Bali Gianyar Branch highly upholds transparency in its work environment, where every morning a morning briefing is held by the head of the branch office. Pradana and Rikumahu (2014) explain that with the implementation of Good Governance, companies get considerable benefits to achieve various benefits, including trust from investors in the company. In this case, the implementation of good governance at BPJS Ketenagakerjaan Bali Gianyar Branch also has an impact on the services provided so as to build trust for participants.

– **Individual Development Plan**

From the results of these interviews, employees of the Bali Branch of BPJS Employment often attend training and material briefings carried out by both branch offices and regional offices. Activities in the form of this training are usually carried out every month, so every month of course there are employees who take part in the training. Training activities that are often carried out have the potential to improve the quality of employee work and of course employees always get the latest knowledge to support their performance and career development. As in Irawati's research (2015) where training has an influence in improving employee performance and bringing benefits to the company. If employees have enough knowledge to support their work and update on matters related to their work, of course it will also have an impact on customer satisfaction because as participants will get the latest information and get good service.

– **Employee Satisfaction**

Measurement of employee satisfaction working at BPJS Ketenagakerjaan Bali Gianyar Branch is done by distributing questionnaires.

Table 5. Employee Satisfaction Questionnaire Results

NO	Satisfaction Level	Number of people	Percentage
1	Very satisfied	9	50%
2	Satisfied	9	50%
3	Less satisfied	0	0%
4	Not satisfied	0	0%
5	Very Dissatisfied	0	0%
	Total	18	100%

From the distribution of the questionnaire, it was found that employees who worked at BPJS Ketenagakerjaan Bali Gianyar Branch were very satisfied with the score obtained at 87.11. From the score obtained of 87.11, 50% of the employees were satisfied and 50% of the employees were very satisfied. The employee satisfaction questionnaire consists of 20 statements regarding things that make employees feel satisfied which are divided into 5 categories. The categories consist of satisfaction with rewards, satisfaction with coworkers, satisfaction with work, satisfaction with superiors, and satisfaction with promotions. A very good level of employee satisfaction is obtained because of the fulfillment of the rights that should be obtained by employees. Such as work support facilities, appropriate remuneration (salary and incentives), and appropriate allowances. In addition, a harmonious work environment between co-workers and superiors provides a sense of comfort to employees and the existence of training and promotion opportunities are factors for employee satisfaction. This is in line with Wulandari's (2021) research which shows the influence of the work environment, organizational culture and employee job satisfaction.

Conclusion

The results of performance measurement using the Balanced Scorecard method at BPJS Ketenagakerjaan Bali Gianyar Branch show quite good results. The performance of the customer perspective gets mixed results. The results obtained are in the form of participant retention, participant acquisition, and participant satisfaction in 2020 and 2021. Overall, from this customer perspective, the performance of BPJS Ketenagakerjaan Bali Gianyar

Branch is quite good. The performance of the financial perspective of BPJS Ketenagakerjaan Bali Gianyar Branch cannot be said to be good. This is because the achievement of receivable collection has not been optimal. However, from the perspective of internal business processes as well as the perspective of learning and growth, the performance of BPJS Ketenagakerjaan Bali Gianyar Branch is good.

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