Analisis Evaluasi Kinerja PDAM Tirta Jeneberang di Kabupaten Gowa Berdasarkan Balance Scorecard

Performance Evaluation Analysis of Tirta Jeneberang PDAM in Gowa Regency Based on Balance Scorecard

Edward Panji Rachman¹*, Sumardi² and Musran Munizu³

¹ Perusahaan Daerah Air Minum (PDAM) Kabupaten Gowa; edwardpanji@gmail.com
² Magister Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin; sumardilasise@gmail.com
³ Magister Manajemen, Fakultas Ekonomi dan Bisnis, Universitas Hasanuddin; m3feunhas@gmail.com

* Correspondence author: edwardpanji@gmail.com

Abstrak

Kata Kunci : Performance Assessment, Balanced Scorecard.
Abstract
In its development from 2016-2017, the number of healthy PDAMs always increased, while PDAMs were less healthy and sickness experienced fluctuations. The purpose of this study was to determine the performance of PDAM Tirta Jeneberang Gowa Regency on a financial perspective, customer perspective, internal business process perspective, and growth and learning perspective and evaluate the results of performance appraisal and make suggestions for future improvements in order to improve service to the community and its contribution to the Regional Government of Gowa Regency. Research on the performance of PDAM Tirta Jeneberang in Gowa district based on balance scorecard is a descriptive research type. The results of the study show that the financial perspective measures the company's financial performance, showing the contribution of the company's strategy to increase profits and the financial performance of PDAM Tirta Jeneberang has not shown optimization as billing effectiveness is still lacking Customer perspective measures the company's service performance to meet and satisfy customer needs. The internal growth perspective still leaves a number of problems, including the level of water loss still around 30 percent and cannot be minimized and the rate of change in the water meter of the customer of PDAM Tirta Jeneberang, Gowa Regency continues to increase. The learning perspective and the growth of HR, in general, have been able to give satisfaction to employees.

Keywords : Performance Assessment, Balanced Scorecard.

PENDAHULUAN
In its development from 2016-2017 the number of healthy PDAMs always increased, while PDAMs were less healthy and sickness experienced fluctuations. PDAMs that fluctuate in performance from being unhealthy, getting sick to being healthy, getting sick becomes less healthy. PDAMs that have fluctuated down the performance category of healthy PDAMs become less healthy, less healthy become sick and healthy PDAMs become sick.

The performance assessment carried out so far has been guided by the Minister of Home Affairs Decree Number 47 of 1999 which covers the financial, operational and administrative aspects of the company. The guideline only assesses the company's performance from the internal side of the company's business, gives the greatest weight to the financial aspects and ignores the assessment from the external side of the company such as evaluating customer service.

Whereas if assessed by the indicators developed by the Supporting Agency for the Development of Drinking Water Supply Systems (BPPSPAM), PDAM Tirta Jeneberang in Gowa Regency in the period of 2016 included Healthy categorized PDAMs with a value of 3.08 in the rank 148 of the 378 PDAMs assessed (2017 BPPSPAM of PDAM Performance Book ) The BPPSPAM indicator also assesses the company's internal business in the aspects of finance, service, operations and human resources.

The assessment of PDAM performance in the 2017 reporting year for the 2016 evaluation period contained 378 PDAMs and based on the criteria of the Supporting Agency for the Development of Drinking Water Supply Systems (BPPSPAM) the performance of PDAMs was as follows:

<table>
<thead>
<tr>
<th>Kinerja</th>
<th>Total</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Healthy</td>
<td>209</td>
<td>55.3 %</td>
</tr>
<tr>
<td>Unhealthy</td>
<td>103</td>
<td>27.2 %</td>
</tr>
<tr>
<td>Sicks</td>
<td>66</td>
<td>17.5</td>
</tr>
</tbody>
</table>

The performance appraisal data for the period 2015 to 2017 is found in the graph below:

![Graph showing performance appraisal data for PDAM Tirta Jeneberang from 2015 to 2017](image)

**Figure 1. Evaluation Performance of PDAM in 2015 to 2017**

Source: PDAM Performance Report Book, 2017

Performance measurement is one of the most important factors for PDAM Tirta Jeneberang as a public service provider and contributes dividends to local governments. Performance measurement is used to assess the success of the company and provide feedback for the preparation of the next performance improvement plan. So far, measurements have been made traditionally, where performance measurement only focuses on financial aspects. The performance appraisal of a public service provider other than the financial aspect requires attention also to employee contributions to organizational goals and paying attention to external aspects such as customer satisfaction.

The study is conducted to investigate comprehensive financial and non-financial perspectives with the use of Balanced Scorecard (BSC) by Robert S. Kaplan and David P. The study assess a scorecard and balance. A scorecard is a card used to record the performance results of an organization or individual score. Scorecards can also be used to plan targets to be achieved in the future. Through a scorecard can be compared to the realization of the expected target. Balanced words are intended to show the performance of an organization/individual measured equally from two financial and non-financial indicators, short and long term, internal and external and indicators that are leading (drivers) and Lagging (outcome).

More, four perspective BSC is assessed to measure non-financial performance of intangible asset, which are financial perspective, customer perspective, internal business perspective, learning and growth perspective. These intangible assets are a determining factor for future value creation such as customer satisfaction, innovation, internal business processes that are more efficient and effective and customer-oriented, capable of human resources.

**LITERATURE REVIEW**

**The Concept of Service Marketing**

Services are often seen as a complicated phenomenon. The word "service" itself has many meanings, from service (personal service) to services as a product. So far, many service marketing experts have tried to define the meaning of services. Here are some service marketing experts who have defined the notion of services. As for the understanding of services according to Lupiyoadi (2013: 7) Services are any actions or activities that can be offered by one party to another party, basically intangible and does not result in any transfer of ownership. Production of services may be related to physical products or not. Meanwhile, companies providing service operations are those that provide consumers with tangible and intangible service products, such as transportation, entertainment, restaurants, and education.

**Resources Based View (RBV)**

The environmental uncertainties and dynamics faced by an organization are closely related...
to the existence of an organization in the environment with the aim of finding, obtaining and maintaining competitive advantage.

Competitive advantage is the impact of an organization's ability to position itself more than in creating value compared to its competitors and the inability of competitors to emulate it (Teece, Pisano and Shuen, 1997)

Efforts to maintain the existence of the organization in the face of challenges, changes, uncertainties and environmental dynamics so that it is able to obtain and bring up several paradigms in strategic management, one of which is the concept of resource-based views by Barney (1991), Barney and Clark (2007) who view that the organization has a dependence on the resources it has when dealing with the level of competition.

Balanced Scorecard

Balanced scorecard starts from the results of the RobertS study. Kaplan and David P. Norton published in an article entitled "Balanced Scorecard Measure That Drive Performance" in the Harvard Business Review (January - February 1992) concluded that to measure executive performance in the future, a comprehensive measure that includes four perspectives, financial, customer, is needed. internal business processes, and learning and growth. This measure is called the balanced scorecard (Mulyadi, 2001).

According to Kaplan and Norton (2000), balanced scorecard is a comprehensive system that is useful in helping managers to translate corporate vision and strategy into performance measures that are interrelated based on four main perspectives, namely financial, customer, internal business processes, and learning and growth.

The balanced scorecard is also a management concept that helps translate strategies into action (Gasperz, 2005). In this case the balanced scorecard is used in carrying out critical management processes, such as the following:

a. Clarifying and translating the company's vision and strategy. The definition of vision is a comprehensive statement about the ideal picture that the organization wants to achieve in the future. While strategy is a statement about what the organization must do to act from one reference point to another reference point.

b. Communicate and link strategic objectives with performance measures

c. Plan, set targets, and align strategic initiatives.

d. Develop strategic feedback and learning for continuous improvement in the future.

Thus, the balanced scorecard is a management performance measurement system / strategic management system that is derived from vision and strategy and reflects the most important aspects of a business.

METODE PENELITIAN

Place and time of research

This research was carried out at Gowa Regency PDAM, Tirta Jeneberang Street, Sungguminasa, Gowa, Tompobalang, Somba Opu, Makassar, South Sulawesi 92111 from March to May 2018.

Research Population and Samples

The population in this study is divided into two groups, namely customers and employees. to measure the level of customer satisfaction is a type of household customer PDAM Tirta Jeneberang Gowa Regency. The sample from customers for questionnaires about consumers is 100 people while those of employees for questionnaires about HR development are 68 employees.

Data Collection and Procedure for Analysis

In Gathering Secondary data, the data collection technique used is to study various types of documentary data, both those obtained from the PDAM of Gowa Regency and other sources, both
Primary data and secondary data that have been collected, then analyzed with a balanced scorecard approach, namely the perspective of finance, customers, internal business processes, growth and learning and then formulated suggestions for improvement.

1) **Balanced scorecard**

In the Financial Perspective analyzed:
1. Rentability (Return on Equity ratio and operating ratio)
2. Liquidity (cash ratio and billing effectiveness)
3. Solvability

   In the customer's perspective, it is analyzed using a survey which contains the following:
1. Level of customer satisfaction
2. Coverage of technical services
3. Customer growth
4. Level of resolution of complaints
5. Customer water quality
6. Domestic water consumption

   In perspective the customer's internal business processes are analyzed:
1. Production efficiency
2. Non-revenue water / NRW
3. Service operation hours
4. Replacement of customer meters

In the learning and growth perspective, it was analyzed using a survey of employees related to the following:
1. The ratio of employees to customers
2. The ratio of Diklat employees
3. The ratio of employee training costs to employee expenses
4. Employee satisfaction

2) **Alternative Improvements**

Alternative improvements are some alternatives that are made to follow up on the results of the analysis of company performance using a balanced scorecard based on financial, customer, internal business processes, growth and learning perspectives.

**HASIL PENELITIAN**

The results of this study will describe how Resource-based View (RBV) of Gowa Regency PDAM then analyzes performance appraisals using four Balance Scorecard perspectives and formulates alternative solutions for each perspective and determines the main solutions that must be implemented by the company. The performance of the Gowa Regency PDAM will be described in a balanced manner in a financial and non-financial perspective by taking into account the company's internal and external factors. Performance will be illustrated through the perspective of financial performance, customer satisfaction performance, internal business process performance and growth and learning performance.

**Resources Based View (RBV)**

The advantage of PDAM Tirta Jeneberang in Gowa district is that it is the only clean water supply company to the community of Gowa, but in the implementation of its activities it is still necessary to fix some technical matters to support the process of providing clean water services to the community.

The obstacle for PDAM Tirta Jeneberang in Gowa district is to improve performance, namely the lack of facilities and infrastructure to improve the quality of clean water services to the people of Gowa. The main thing that causes the lack of facilities and infrastructure of PDAM Tirta
Jeneberang in Gowa district is the limited funds for the procurement of tools for the installation of clean water pipes to all the people in the Gowa Regency area. Another thing that also affects the development of clean water management in Gowa Regency is that there are increasing numbers of parties providing borehole services so that most of the residents of Gowa Regency prefer to make boreholes on the grounds that residents do not get good handling when filing PDAM pipe installations. Some who have stopped subscribing to PDAM water or have their water meters removed because of the quality and quantity of clean water managed by PDAMs are still not maximized, such as the lack of clean water supply from PDAM Tirta Jeneberang, Gowa district.

According to Barney in Wandrial (2011) research, Resource Based View is a reference or framework to examine the strengths and weaknesses of companies by studying the uniqueness of all internal resources owned and controlled by the company. The basic assumptions used from Resource based View of the Firm include: resource heterogeneity and immobility. First, companies can be considered as a set of productive resources and vary (diverse) between companies (assuming resource heterogeneity); second, these resources are very expensive and difficult to replicate and inelastic in supply (assuming resource immobility).

The results of the research from Wandrial (2011) found that the problem in analyzing the company's internal environment is when determining strengths and weaknesses (internal resources), we do not have a reasonable basis to determine the company's internal resources as a strength or weakness. Before we can determine a resource can be categorized as a strength or weakness, we must have certain criteria so that these resources are worthy of being said as a strength or weakness.

Balanced Scorecard

The performance of the Gowa Regency PDAM will be described in a balanced manner in a financial and non-financial perspective by taking into account the company's internal and external factors. Performance will be illustrated through the perspective of financial performance, customer satisfaction performance, internal business process performance and growth and learning performance.

1) Financial Perspective

The financial perspective measures the company's financial performance, showing the contribution of the company's strategy to increasing profits. In analyzing the performance of a company, one of the tools that can be used is financial ratios. The financial analysis that will be described in this study is the Rentability, Liquidity, Solvability ratio.

A. Return On Equity (ROE)

During the last six years there has been a fluctuation in achieving ROE, but in 2017 it has shown an increase. According to Sawir (2009: 20), return on equity is a ratio that shows the extent to which companies effectively manage net worth, measuring the level of profit from investment that has been done by the owner of his own capital or the company's shareholders. ROE shows the profitability of own capital or often called business profitability.

B. Operation Cost

During the last six years, it can be seen that the operating costs incurred by PDAM Tirta Jeneberang in Gowa district over the past three years have resulted in operating income with an operating ratio of 0.98 which shows that profits from the operation process of PDAM Tirta Jeneberang in Gowa district have been achieved. Sudarsono and Edillius (2001: 201), suggest that operating costs represent costs incurred for operating expenses of a company's business.

C. Cash Ratio

The cash ratio shows fluctuating figures over the past six years where in 2017 the current debt has doubled from the previous year but the impact of the increase in the current debt is the increase in cash and cash equivalents. According to Kasmir (2012:136), cash ratio is the ratio between truly liquid current assets (i.e. cash funds) and short-term liabilities.
D. Effectiveness Ratio
In the last six years the effectiveness of billing in PDAM Tirta Jeneberang, Gowa district had experienced a decline in 2014 and then increased in 2015 and subsequently decreased in 2016 to 2017. According to Bungkaes (2013), effectiveness is the relationship between output and purpose. In terms of effectiveness is a measure of how far the level of output, policies and procedures of the organization reaches the set goals.

E. Solvability ratio
The value of the solvency ratio of PDAM Tirta Jeneberang in Gowa Regency is already very high where the company has asset capability that can be used to pay all company obligations. According to Syafri (2008: 303) states that solvability ratios are ratios that describe the ability of a company to pay its long-term obligations / obligations if the company is liquidated.

2) Customer Perspective
The customer perspective focuses on how organizations pay attention to their customers to succeed, not enough to know their customers and expectations. An organization must also provide incentives to managers and employees who can meet customer expectations.

The customer perspective measures the company's service performance to meet and satisfy customer needs. Service performance to customers is measured by five measuring levels of customer satisfaction (very dissatisfied, dissatisfied, satisfied, satisfied, and very satisfied) on the elements of distribution, quality of production, recording of meters, payment, handling complaints, and tariffs. Very dissatisfied if the average customer satisfaction indexed from 0.00 to 1.00, not satisfied if the average customer satisfaction indexed more than 1.00 to 2.00, quite satisfied if the average customer satisfaction is indexed more from 2.00 to 3.00, satisfied when the average customer satisfaction is indexed more than 3.00 to 4.00, and is very satisfied if the average customer satisfaction is indexed more than 4.00 to 5.00.

A. Distribution
The customer satisfaction index from the distribution element reaches the value included in the category quite satisfied. In the element of distribution, the respondent gives the highest value of satisfaction on the availability of water that needs to be added for needs, with an index value of 3.79 from a maximum value of 5 with a satisfied category. While the distribution element given the lowest rating is Continuity of water distribution 24 hours a day with an index value of 3.12 from a maximum value of 5 with a satisfied category.

B. Quality of Production
The customer satisfaction index from the element of production quality reaches the value included in the category quite satisfied. In the element of quality of production, the respondent gives the highest satisfaction value to the clarity, smell and taste of very good PDAM water, with an index value that is satisfied. While the element of production quality that is given the lowest rating is that the water quality of the PDAM is currently drinking water, with the index value with the category being quite satisfied. Despite being quite satisfied and having other alternative water sources such as bore wells, the customers remain loyal because they still rely on water supply from PDAM Tirta Jeneberang, Gowa Regency because they consider that the water quality of PDAM is still above the quality of borehole water.

C. Meter recording
The customer satisfaction index of the meter recording element reaches the value included in the satisfied category. In the meter recording element, the respondent gives the highest satisfaction value to the condition of the customer water meter which is rarely damaged, with the index value in the satisfied category. While the meter recording factor given the lowest rating is courtesy and professionalism of the meter clerk, with the index value of the category satisfied.

D. Payment
The customer satisfaction index from the payment element reaches a value included in the
satisfied category. In the payment element, the respondent gives the highest satisfaction value to the officer of the payment counter, with the index value being categorized as satisfied. While the payment element which is given the lowest rating is the fee paid in proportion to the use of water with the index value with the satisfied category.

E. **The handling of complaints**

The customer satisfaction index of the complaint handling element reaches a value included in the satisfied category. In the element of complaint handling, the respondent gave the highest satisfaction score to the hospitality of the recipient of the complaint, with the index value being categorized as satisfied. While the element of complaint handling which is given the lowest rating is the availability of complaint media, with the index value of the category being satisfied. According to the results of the 2017 BPKP audit, management of customer complaints has not yet been properly controlled because it is still accepted using employee SMS and has not been followed up by recording properly according to the format of handling complaints.

F. **Rates**

The customer satisfaction index from the tariff element reaches the value included in the satisfied category. In the tariff element, the respondent gives the highest satisfaction value at a larger rate for more water use, with the index value being categorized as satisfied. Whereas the element of the respondent's rate that gives the lowest satisfaction value is given to the rate increase adjusted to the basic electricity, BBM, raw material or other production costs and annual water tariff increase of 10% -30% from the previous tariff, with the index index value quite satisfied.

3) **Internal Business Process Perspective**

The internal business process perspective analyzes important internal business processes that are owned and controlled by the company. The analysis of internal business processes that will be described in this study are production efficiency, water loss rates, service operating hours, replacement of customer meters.

A. **Production efficiency**

During the last six years there has been a fluctuation in production efficiency, where in 2013 it has decreased but 2017 has experienced an increase with an efficiency value of 63.43%.

B. **Water loss rate**

Over the past six years the level of water loss has been around 30% with a minimum in 2016 of 29.86% and a maximum in 2012 of 38.38%.

C. **Service operation hours**

The hours of service operations with a 24-hour continuous service target were only achieved in 2014 and the rest ranged from 20 to 22%.

D. **Replacement of customer meter**

At six years the replacement of customer meters has increased. The PDAM seeks to ensure readings of measurements and minimize water losses.

4) **Learning and Growth Perspectives**

The learning and growth perspective is included as one of the performance measurement indices of PDAM Tirta Jeneberang in Gowa Regency with the aim of encouraging companies to become organizations (learning organizations) while encouraging companies to grow.

A. **Employee ratio to customer**

The ratio of employees to customers of PDAM Tirta Jeneberang in Gowa Regency shows that for six years Since 2012 until 2017 the number of customers that has been increasing has been offset by an increase in the number of employees from 2012 to 2017 the number increased from 143 to 217 employees. But in terms of the ratio of the number of employees serving per 1000 customers has decreased which in 2012 had a figure of 6.96 and in 2017 which was 6.10. The ratio of the number of employees serving per 1000 customers has decreased starting from 2013 to 6.67 and in 2014 it declined to 5.46. then in 2015 began to increase to the number 5.56 and in 2017 again increased to the number 6.10. This shows that from 2012 to 2017, the number of employees serving...
per 1000 customers can reach 5 to 6 people so that there is ineffectiveness in service because the ideal ratio of employees serving customers is one employee serving 1000 customers.

B. Employee Training and Education Ratio

The ratio of training for employees of PDAM Tirta Jeneberang in Gowa Regency shows that in 2014 the number of employees participating in the training was only 4 out of 152 employees. This number is based on a very low ratio of only 2.63. The increase in employees of PDAM Tirta Jeneberang in 2015 has increased, which has begun to be offset by an increase in the number of employees participating in the training as many as 35 people with a ratio of 20.47. Whereas in 2017 the number of employees increased to 217 people with 9 people participating in the training, the ratio of which decreased to 4.15. To improve the quality of competence of employees, training or training is needed so that the constraints of customer service inefficiency can be reduced.

C. Employee Training Costs

The employee training cost ratio issued by PDAM Tirta Jeneberang in Gowa Regency shows that the training costs for the employee costs of PDAM Tirta Jeneberang in 2014 amounted to 0.20 increased to 2.52 in 2015 and again decreased to 0.25 in the year 2016. It can be seen that the training costs in 2014 amounted to 8,000,000 which increased in 2015 to 113,200,000 and decreased in 2016 with 46,680,000. The greater the training costs incurred it will improve the performance of the employees.

D. Employee Satisfaction

Employee satisfaction is measured by five measuring scales (very dissatisfied, dissatisfied, quite satisfied, satisfied, and very satisfied) on the elements of employee roles, work environment and facilities, supervision and work relations, career advancement opportunities, salary and benefits. Very dissatisfied if the average employee satisfaction is indexed from 0.00 to 1.00, not satisfied if the average employee satisfaction is indexed more than 1.00 to 2.00, quite satisfied if the average employee satisfaction is indexed more from 2.00 to 3.00, satisfied when the average employee satisfaction indexed more than 3.00 to 4.00, and was very satisfied if the average employee satisfaction indexed more than 4.00 to 5.00.

The employee satisfaction index from the element of employee roles reaches the value included in the category of very satisfied. In the element of the employee's role, the respondent gives the highest satisfaction value to the statement of pride as an employee, with the index value being categorized as very satisfied. While the element of the role of the employee who is given the lowest rating is Participation in decision making, with the index value included in the category of satisfaction.

Based on the assessment of all the variables mentioned above, it can be concluded that in general the level of employee satisfaction of PDAM Tirta Jeneberang in Gowa Regency falls into the very satisfied category. The minimum satisfaction value on the participation variable in decision making and the maximum satisfaction value on the pride variable as an employee. This is in accordance with the value theory which states that job satisfaction occurs at the level where the results of work received by individuals are as expected. The more people receive results, the more satisfied and vice versa.

According to Kaplan and Norton (1996) in Hanuma and Kiswara (2011), the Balanced Scorecard is an executive performance measurement tool that requires a comprehensive measure with four perspectives, namely financial perspective, customer perspective, internal business perspective, and growth and learning perspective.

Bendo Prayogi (2011) in his research entitled "Analysis of Samarinda City PDAM with a Balance Scorecard Approach" found that performance measurement was used to measure the success of the company and provide feedback for planning the next performance improvement.

Alternative Improvements

Tabel 3. Alternative Improvements
### Perspectives and Identifications of Problems

<table>
<thead>
<tr>
<th>Perspective</th>
<th>Identification of Problems</th>
<th>Alternative Improvement</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Finance</strong></td>
<td>Effectiveness of Billing</td>
<td>Providing convenience in digital transactions</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Make a mobile counter that can make it easier for people to make bill payments</td>
</tr>
<tr>
<td><strong>Customer</strong></td>
<td>Decrease in Customer Growth</td>
<td>Form a team to go directly to the area with less PDAM water customers</td>
</tr>
<tr>
<td></td>
<td>Technical Service Coverage is still low</td>
<td>Facilitate the process of submitting PDAM water connections</td>
</tr>
<tr>
<td></td>
<td>Decreasing Water Quality</td>
<td>Cooperating with the private sector in processing clean water</td>
</tr>
<tr>
<td></td>
<td>The quality of PDAM water has not satisfied the customers</td>
<td>Create a digital-based billing system with officers who directly collect on the spot</td>
</tr>
<tr>
<td></td>
<td>The increase in tariffs is adjusted with the increase in basic electricity, fuel, raw materials or other production costs</td>
<td>Application of the water meter District system</td>
</tr>
<tr>
<td><strong>Internal Business</strong></td>
<td>The rate of water loss is still around 30 percent and cannot be minimized</td>
<td>Water meter maintenance and calibration</td>
</tr>
<tr>
<td></td>
<td>The number of customer water meter replacement for PDAM Tirta Jeneberang, Gowa Regency continues to increase</td>
<td></td>
</tr>
<tr>
<td><strong>Learning and Growth</strong></td>
<td>The ratio of employees serving customers</td>
<td>Improve employee competence with training</td>
</tr>
<tr>
<td></td>
<td>Participation in decision making is not too satisfying</td>
<td>Implementing Key Employee performance indicators</td>
</tr>
</tbody>
</table>

**Sumber:** Olah Data (2018)

### CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research conducted on PDAM Tirta Jeneberang, Gowa Regency can be concluded as follows:

1. The financial perspective measures the company's financial performance, showing the contribution of the company's strategy to increasing profits and the financial performance of PDAM Tirta Jeneberang has not shown optimization such as the effectiveness of billing that is still lacking.
2. The customer perspective measures the company's service performance to meet and satisfy customer needs. There are a number of things that must be considered by PDAM Tirta Jeneberang, namely the decline in customer growth, technical service coverage is still low, water quality degradation, the water quality of the dam is not satisfying the customer, tariff increases are adjusted with the increase in basic electricity, fuel, raw materials or other production costs.
3. The internal growth perspective still leaves a number of problems including the level of water loss still around 30 percent and cannot be minimized and the rate of change in the water meter of the customer of PDAM Tirta Jeneberang, Gowa Regency continues to increase.
4. The learning and growth perspective of HR in general has been able to provide satisfaction to employees, but some things that need to be improved are the ratio of employees who serve customers and participation in decision making has not been too satisfying.

Based on the above conclusions, the advice that can be given to the PDAM Tirta Jeneberang Gowa Regency is as follows:

1. The performance of PDAM Tirta Jeneberang in Gowa Regency based on a financial perspective
can be maximized by providing convenience in digital transactions and making mobile counters that can make it easier for people to make bill payments

2. The performance of the PDAM Tirta Jeneberang in Gowa Regency based on the customer's perspective can be improved by forming a team to go directly to the area with a lack of PDAM water customer level, simplifying the process of submitting PDAM water connections, and cooperating with the private sector in processing clean water.

3. The performance of PDAM Tirta Jeneberang in Gowa Regency based on an internal growth perspective can be improved by making a digital-based billing system with officers who directly place billing, routine water meter replacement, and use the meter with the best quality.

4. The performance of PDAM Tirta Jeneberang in Gowa Regency based on the perspective of learning and human resource growth can be improved by increasing employee competencies by training and implementing key performance indicators, as well as providing trust to employees to make decisions at certain times for the benefit of the company.

DAFTAR PUSTAKA


