

## INTISARI

Selama ini PDAM Kabupaten Sleman dievaluasi kinerjanya oleh BPKP Perwakilan DIY dengan menggunakan indikator dari Kepmendagri No. 47 Tahun 1999 dan indikator dari BPPSPAM. Namun, kedua indikator tersebut belum secara komprehensif mengukur kinerja PDAM Kabupaten Sleman dari perspektif keuangan, proses bisnis internal, pelanggan, serta pertumbuhan dan pembelajaran pegawai. Penelitian ini bertujuan untuk menganalisis capaian kinerja keuangan dan nonkeuangan PDAM Kabupaten Sleman dari perspektif *balanced scorecard*. Penelitian ini merupakan penelitian kualitatif. Proses pengumpulan data dilakukan dengan menggunakan triangulasi teknik, yaitu menggunakan wawancara, kuesioner, dan analisis dokumen.

Hasil penelitian ini menunjukkan bahwa capaian kinerja PDAM Kabupaten Sleman berdasarkan empat perspektif *balanced scorecard* menunjukkan hasil yang beragam. Perspektif keuangan yang terdiri atas *net profit margin* dan rasio profitabilitas menunjukkan bahwa capaian *net profit margin* mengalami peningkatan setiap tahun meskipun masih pada kisaran  $< 6\%$ . Sementara itu, capaian rasio solvabilitas menunjukkan nilai  $> 1$ . Capaian kinerja dari perspektif proses bisnis menunjukkan bahwa lima dari enam inovasi perusahaan terkait sistem pelayanan telah cukup efektif memenuhi kebutuhan pelanggan, tetapi dalam hal proses operasi dan layanan purnajual, capaian kinerja perusahaan masih belum optimal. Dari perspektif pelanggan, hasil kuesioner kepuasan pelanggan menunjukkan bahwa tingkat kepuasan mencapai 71,05%, tetapi hasil wawancara menunjukkan respons yang beragam, mulai dari sangat puas, kurang puas, hingga tidak puas. Dari perspektif pertumbuhan dan pembelajaran, hasil kuesioner kepuasan pegawai mencapai 71,58% yang didukung dengan respons kepuasan yang sama dari pegawai yang diwawancara.

Simpulan hasil penelitian ini ialah PDAM Kabupaten Sleman memiliki kinerja yang cukup optimal dalam perspektif keuangan dan pertumbuhan serta pembelajaran. Akan tetapi, dalam perspektif pelanggan dan proses bisnis internal masih belum optimal sehingga perusahaan perlu memberikan perhatian penting terkait dengan capaian kinerja tersebut.

**Kata kunci:** *kinerja, PDAM, keuangan, proses bisnis, pelanggan, pegawai, balanced scorecard*

## ABSTRACT

Currently, the performance of Sleman Regency's PDAM, has been evaluated by DIY Representative of BPKP, BPKP uses indicators contained in *Kepmendagri* No. 47 of 1999, and indicators from BPPSPAM. But these two sets of indicators have not comprehensively measured performance of Sleman Regency's PDAM from the perspectives of finance, internal business processes, customers, as well as employees' growth and learning. The objective of this research is to analyze the financial and non-financial achievements of Sleman Regency's PDAM based on balanced scorecard perspective. This is a qualitative research. The data were collected using a triangulation technique: interview, questioner, and document analysis.

The Sleman Regency's PDAM performance achievements based on the four perspectives of balanced scorecard, has diverse results. The performance in financial perspective, that consists of net profit margin and solvability ratio, shows that the net profit margin achieves an increase annually, although still in a range of less than 6% whereas the solvability ratio achievement is more than 1. In the perspective of internal business process, five out of six company-innovations related to the service system, have been quite effective to fulfil customer needs, nevertheless in terms of operating processes and after-sales service, the company's performance achievement is still not optimal. From the perspective of customers, the result of customer satisfaction questionnaires, shows that the level of satisfaction reaches 71.05%. However the interview results varied responses, ranging from very satisfied, not satisfied, to dissatisfied. In terms of growth and learning perspective. The results of employee satisfaction questionnaires show that the level of satisfaction reaches 71.58%, this is supported by satisfied responses received from the interviewed employees.

Sleman Regency's PDAM optimal performance in the perspectives of finance and learning and growth, however, in the perspectives of business process and customers it is still not optimal yet, the company needs to give a special attention to them.

**Keywords:** performance, PDAM, finance, business process, customer, employee, balanced scorecard.