THE IMPLEMENTATION OF BALANCED SCORECARD METHOD TO IMPROVE SERVICE PERFORMANCE IN THE PUBLIC SECTOR
(Case Study: Population and Civil Registry Office of Klaten Regency, Central Java)

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ABSTRACT

This study aims to assess performance according to the mission and goals of the Population and Civil Registry Office of Klaten Regency using four perspectives of the Balanced Scorecard. This study used data from the Government Agency Performance Report (Laporan Kinerja Instansi Pemerintah/LkjIP), DPPA SKPD (Revised local government department/agency budget implementation document) and questionnaires distribution. The data analysis technique applied is descriptive statistical analysis by analyzing data from four perspectives. The results of this research show that financial performance based on value for money was in a poor category. The performance of customer perspective assessed by the customer satisfaction index was categorized as good since the community were satisfied with the provided service. Performance of internal business perspective was measured using Service Cycle Efficiency (SEC) and the learning and growth perspective was assessed using the Job Descriptive Index to determine employee satisfaction and the number of employees who meet the requirements in training education for skills development using regional staffing ratio.

KEYWORDS: Performance, Balance Card Score, Value For Money, Perspective, Customer Satisfaction Index, The Job Descriptive Index.

I. INTRODUCTION

Nowadays, Indonesian people tend to have a higher level of sensitivity regarding the importance of knowing the transparency of the accountability reports issued by civil servants of local government which are not only determined by financial reporting, but also from non-financial aspects such as service performance. In general, performance appraisal in the public sector only refers to reports on the realization of budget outcomes and the implementation of activities or programs designed in the strategic plan (Rencana strategi/Renstra) which are reported in the Government Agency Performance Accountability Report (Laporan Akuntabilitas Instansi Pemerintahan/LAKIP). However, this evaluation is deemed insufficient because performance appraisal is not merely measured or judged from financial factors but rather from other factors that can help the organization calculating organizational performance specifically in one period. In this study, the Balanced Scorecard analysis was employed to measure the performance.

Performance appraisal is required as an evaluation indicator of the accountability of public sector organizations to produce targeted public services (Koufteros, X., John, A. and Lucianetti, 2014). The first Indonesian government agency to apply the concept of measuring non-financial aspects was the Ministry of Finance. In 2008, the Ministry of Finance adopted the concept of the balanced scorecard as a measurement tool begun from the top level, this was motivated by the reformation of the national-scale bureaucracy as stipulated in Presidential Instruction (Instruksi Presiden/Inpres) No. 5 of 2004 concerning the Acceleration of Corruption Eradication. A balanced scorecard is a conceptual tool from four perspectives that is open to modification (Behrouzi, F., Shaharoun, A. M. and Ma'aram, 2014). The balanced scorecard concept evolved from the 1990 planning model into an integrated strategic management system that connects long-term strategy and short-term strategy (Ronchetti, 2006).

Balanced Scorecard is a comprehensive performance measurement system that covers financial and non-financial aspects. As revealed by Kaplan and Norton (Norton, 1996A) "In Balanced Scorecards financial measurement that shows previous financial performance is complemented by non-financial measures that show the driver for the future performance". The concept of the Balanced Scorecard can be used as a basis for preparing strategic plans for the private sector and public sector organizations (Dewi, N. P. S. P., Sisdyani, E. A. and Putri, 2017). The balanced scorecard considers all financial and non-financial measures to make vision and strategy as an important part of every level of the organization (Fitriyani, 2014). The balanced scorecard develops into a strategy management system that is used to interpret missions, goals, and strategies into coherent and measurable strategic initiatives (Haryono, 2013). However, in this study, researchers only focused on the public sector. In this method, four perspectives used are financial perspective, customer perspective, internal business process perspective, and learning and growth perspective. The Balanced Scorecard can be used in public sector organizations as a tool for evaluating the performance of public sector organizations, particularly in this case, Population and Civil Registry Office of Klaten Regency, Central Java.

The Population and Civil Registry Office of Klaten Regency, Central Java, is a government public service office with a purpose of providing services and helping the community to issue population certificate and a civil registry such as e-KTP (ID electronic card), Family Card, Birth Certificate, Transfer Letter, etc. The public service must be able to perform optimally and quickly, but in practice through the survey, many levels of service performance were still unfit. As shown in the process of e-KTP issuance, the number of queues exceeded the limit per day and those who waited too long to get in the office for recording identity process had to wait for hours and the delay of e-KTP issuance. Besides, other aspects such as the issuance of family card that consumes 3-5 working days, and even for transfer letter that takes quite a long time to issue. Therefore, it is necessary to use a performance measurement tool.

The identification process was conducted through intensive study of Vision and Mission of Population and Civil Registry Office in Klaten Regency, organizational structure, and users' responses or in this case employees regarding the process of provided public service so far, as well as the obstacles they often encountered in giving service process. Also, the designation of the critical factors using CSF analysis so these critical factors can determine the indicators that will be used for measurement per four perspectives of the Balanced Scorecard. Afterward, the allotment of the goal size according to the target based on the strategic goals that have been predetermined.

Based on this measurement, a weak point or factors that influence the performance process of the public service will be discovered. Thus, each perspective will be given a separate value based on data processing both the Interview Survey and the questionnaires and the results will determine whether the level of the provided service process is good or poor and give a picture that each perspective is balanced or excluded from government standards on performance appraisal (Keyna Ratu Nefira, 2019). The results of the identification process obtained the Vision, Mission, and Motto of Population and Civil Registry Office of Klaten Regency. Given the vision and mission of the Population and Civil Registry Office of Klaten Regency, the elaboration of each perspective of the Balanced Scorecard can be seen in the mapping strategy, but before proceeding to map, CSF (critical success factors) analysis is employed. From each perspective to find supporting factors to achieve the goal (Rezki, Praptono, & Suwarno, 2019).

The research problem of this research based on the background above is to find how the performance of the Population and Civil Registry Office of Klaten Regency based on four perspectives of the Balanced scorecard is. The purpose of this study is to determine the performance of the Population and Civil Registry Office of Klaten Regency based on four perspectives on the Balance scorecard.
The theoretical benefit of this study is to provide an additional reference to the development of wider and deeper knowledge about the balanced scorecard method. The practical benefit of this research is as consideration for the Population and Civil Registry Office of Klaten Regency to develop a balanced scorecard as an assessment indicator to maintain and improve service performance for the community in population administration matters.

II. METHODOLOGY
The concept of this research is to examine the performance of the Population and Civil Registry Office of Klaten Regency using four perspectives from the Balanced Scorecard, namely financial perspective, customer perspective, internal process perspective, and learning and growth perspective. The four perspectives on the Balanced Scorecard were assessed using different benchmarks according to the seized targets from the performance of the four perspectives. This research was conducted by testing the balanced scorecard perspectives. Performance appraisal from financial perspective was measured using aspects of value for money. Value for money is a more urgent consideration, especially for public sector organizations and other organizations that hold physical infrastructure assets (Mcdonald, C., Walker, D. H. T. and Neeven, 2013).

2.1 Research Objective

The object of this study is Population and Civil Registry Office of Klaten Regency in Central Java Province period 2019 which was measured using Balanced Scorecard with four perspectives of Kaplan and Norton (Norton, 1996A).

2.2 Performance Appraisal with Balanced Scorecard

BSC is a comprehensive performance measurement system that covers financial and non-financial aspects. As stated by Kaplan and Norton (Norton, 1996A) "In Balanced Scorecards financial measurement that shows previous financial performance is complemented by non-financial measures that show the driver for the future performance ".

Service Performance has meaning according to Mathias and Jackson (Mathias & Jackson, 2011), "Service Performance is basically what employees do or don't and influences their contributions to the company". The amount of performance can be calculated or measured making it easier for companies to carry out performance appraisal for each employee in the organization. While the meaning of performance according to Mahmudi (Mahmudi, 2010) is "Performance appraisal is defined as a process of evaluating work progress against predetermined goals and objectives, including information on efficiency, use of resources, quality of goods, and efficiency of actions in achieving goals".

1. Financial Perspective

In this study, researchers conducted a performance appraisal using the 3E system, which is the assessment of value for money performance in an Economic, Efficient, and Effective manner (Mahmudi, 2015). The measurement attributes used are:

a. Economic level

Economic level measurements are carried out with the following formulation:

$$Economy = \frac{Budget\ Outcome}{Budhet\ Plan} x\ 100\%$$

The criteria of economic level according to Mahmudi (2015):
1) The acquisition result is economical if x> 100%
2) The acquisition result is fairly economical if it is between 85% and 100%
3) The acquisition result is less economical if it is between 65% and 84%
4) The acquisition result is uneconomical if x <65%

b. Efficiency Level

The level of efficiency used is the ratio between output and input. The output used is the physical realization or results of the activities conducted in 2019 with the following formulation:

$$Efficiency = \frac{Output}{Input} x\ 100\%$$

The criteria of efficiency level according to Mahmudi (2015) are:
1) The acquisition result is inefficient if x> 100%
2) The acquisition result is fairly sufficient if x = 100%
3) The acquisition result is efficient if x = 90% -99%
4) The acquisition result is very efficient if x <90%

c. Effectiveness level
Effectiveness is the relationship between outputs and targeted goals and objectives. Principally, effectiveness is related to the achievement of targets or policy objectives. The effectiveness formulation refers to YS and Ulupui (2016) as follows:

$$Effectiveness = \frac{Work\ Result}{Predetermined\ Target} x\ 100\%$$

Criteria for the effectiveness level refer to Mahmudi (2015):
1) The acquisition result is effective if x> 100%
2) The acquisition result is fairly effective if it is between 85% - 100%
3) The acquisition result is less effective if it is between 65% - 84%
4) If the acquisition result is ineffective if x <65%

2. Customer Perspective
The customer perspective was assessed using a closed questionnaire to determine the level of community satisfaction as the users of the Population and Civil Registry Office of Klaten Regency services. The assessment of customer perspectives was measured by a questionnaire and the level of satisfaction was assessed using the Customer Satisfaction Index. Each answer from the questionnaire was given a score according to an ordinal measure.

In the assessment, the tabulation of the respondents' answers was administered and the percentage of the respondent's approval level was calculated. As formulated by Sugiyono (2002: 79) in (Limbu, W. P. and Sisdyani, 2016) as follows:

IKM = Perceived Performance

Information:

IKM = Community Satisfaction Index

PP = Perceived Performance

The minimum satisfaction index, the maximum satisfaction index, and the interval are determined before determining the scale of the community satisfaction index. The interval formula by Sugiyono (2002: 80) is as follows:

Maximum IK = R x PP x EXmax

IK minimum = R x PP x EXmin

Interval = (IK max - IK min)

Information:

R = Total number of respondents

PP = total questions

EX min = Minimum score

EX max = Maximum score

3. Internal Business Process Perspective

The internal process perspective is related to the customer perspective because to provide service satisfaction for customers it needs to focus on the required components (Farooq, A. and Hussain, 2008). In this study, the internal process perspective measured through the effectiveness of the processing time in the services provided during e-KTP recording process was conducted using Service Cycle Efficiency (SCE). The SCE calculates the ratio between the processing time of e-KTP recording service and the specified time standard. Calculation of processing time is when the ratio is close to 100%, it will show the coefficient level of the service process (Meillinda, I. G. A. A. and Suartana, 2018).

4. Learning and Growth Perspective

The perspective measurement is carried out through:

a. Level of employee satisfaction

This measurement is conducted by concluding the questionnaires given to the employees of the Population and Civil Registry Office of Klaten Regency by referring to The Job Descriptive Index that measures employee satisfaction.

b. Regional territorial management

The measurement is performed by concluding the questionnaires to find out the competence level of human resources in providing services that are relevant to the Department of Population and Civil Registry of Klaten Regency.

2.3 Data Collection Method

Data collection was done by conducting a survey technique through the distribution of questionnaires directly to employees at the Population and Civil Registry Office of Klaten Regency, as well as the customer queuing in the office for population registration.

Research with this particular method aims to complement the results of the investigated study and further strengthen the research analysis with data collection techniques using questionnaires and surveys and is completed with six stages, those are:

(1)   Problem identification,

(2)   Questionnaire and survey,

(3)   Analysis,

(4)   Measurement and evaluation of respective indicator,

(5)   Evaluation and recommendations.

The results of the study can be used as a reference to decide the improvement or evaluation of the performance of public services in the Population and Civil Registry Office of Klaten Regency, Central Java. This is in line with the research problem, which is improving the performance of public services in the Population and Civil Registry Office and providing an evaluation of service performance.

2.4 Data Analysis Techniques

Data analysis techniques used in this study are:

a)   Descriptive Statistics Analysis consists of sum, mean, maximum value, minimum value, and standard deviation.

b)   Classical Assumption Test consists of reliability test and validity test.

c)   Multiple Regression Analysis

III. ANALYSIS RESULTS

Assessment with a balanced scorecard on government performance has the advantage of evaluating performance from various aspects. The balanced scorecard interprets missions and strategies into various goals and measures (Putri, 2012). The balanced scorecard does not only connect strategy with performance measures but also measures performance from various aspects of the organization (Antari & Sudana, 2016). The balanced scorecard requires a long-term and sustainable plan to implement an effective organizational assessment (YS, P. D. S. and Ulupui, 2016).

1.   Financial Perspective

In financial perspective aspect, it includes maximizing the use of the budget rather than profits because it is in accordance with Indonesia Law Number 24 of 2013 concerning Population Administration article 79 A stating "Management and issuance of Population Documents are free of charge". Therefore, there is no income of the population and civil registry office. Thus, the performance of the financial perspective is measured using value for money which determines the level of the economy, efficiency, and effectiveness of the financial perspective performance. The program is economical if it runs optimally and saves the budget target, thus, it will be economic if the value obtained is less than 100%. The measurement of the economic level of the Population and Civil Registry Office of Klaten Regency in 2019 was 11618%. Based on the calculation analysis,

Population and Civil Registry Office of Klaten Regency has an economical level because it obtained the percentage exceeding 100%.

Measurement of the efficiency level in the Population and Civil Registry Office based on the calculation analysis was 116.18%. It appears that the Population and Civil Registry Office of Klaten Regency was inefficient because the Population and Civil Registry Office of Klaten Regency had not been able to minimize expenditure within the existing budget. Furthermore, the measurement of financial performance based on the effectiveness aspect in the Population and Civil Registry Office shows the result of 1%, which means that it was effective because the acquisition result was less than 65%. This implies that the Population and Civil Registry Office of Klaten regency had not reached its goal yet. The results of the analysis obtained from the calculation of value for money in the Population and Civil Registry Office of Klaten Regency in 2019 had not met the criteria, which are economical, inefficient and ineffective. In conclusion, the financial performance of the Population and Civil Registry Office of Klaten Regency assessed based on a value for money is still poor.

2. Customer Perspective

The customer perspective in public sector organizations is the most important component of the four perspectives of the balanced scorecard (A. & A., 2013). Government organizations must have a goal to prioritize the welfare and satisfaction of customers and stakeholders that is the community (Narutomo, 2012). Measurement of customer satisfaction was performed using the Customer Satisfaction Index. A total of 10 questionnaires consisting of 10 questions met the requirements for processing. Validity test using the Pearson correlation conducted using SPSS 18.0 for windows shows that the overall results of the questions are valid. The reliability test results for 10 questions obtain value of 0.750, which indicates that the questionnaires are very reliable.

Of the 10 questionnaires consisting of 10 questions, the satisfaction interval for users was decided to find the level of community satisfaction. The scale used to process data is as follows:

Interval $\quad$ = (IKmax - Ikmin): 4

IKMax $\quad$ = PP x R x Exmax

$\quad\quad\quad\quad$ = 10 x 10 x 5

= 500

IKMin $\quad\quad$ = PP x R x Exmin

= 10x10 x 1

= 100

Interval $\quad$ = (500 - 100): 4

= 100

Information :

R $\quad\quad\quad\quad$ = Number of Total Respondents

PP $\quad\quad\quad$ = Number of Questions

EX min $\quad\quad$ = Minimum score

EX max   = Maximum score

Table 1 The Interval of Customer Satisfaction

INTERVAL	CATEGORY
100 - 200	Dissatisfied
201- 300	Poorly Satisfied
301 – 400	Satisfied
401 - 500	Very Satisfied

The standard used in data management at least reached the intervals 301-400 or in satisfied category. In table 2 the lowest score was obtained from the distribution of 10 questionnaires concerning service satisfaction of 32.

Table 2 Community Satisfaction Index

Questions	Total Score
Are you satisfied with the service provided by Population and Civil Registry Office	32
Information regarding e-KTP and family card issuance informed by Population and Civil Registry Office can be accessed or easily obtained by the customer	38
Are you satisfied with the services provided by Population and Civil Registry	38
Services provided by the staff of Population and Civil registry fulfills the need of customers	38
Complaint from customers is directly handled by the staff of Population and Civil Registry Office	40
Public services provided by Population and Civil Registry Office	38
The facility of access to information regarding the service of e-KTP and family card issuance by Population and Civil Registry Office	32
The satisfaction of services provided by Population and Civil Registry Office	36
Services of entire aspects fulfill the need of customers	36
The capability of Population and Civil Registry Office in solving customers' complaints	37
Total	365

Overall, the community satisfaction index obtained from the distribution of the 10 questionnaires in Table 2 reached 365. Thus, the customers of the Population and Civil Registry Service of Klaten Regency were considered satisfied with the services they obtained. This implies that the staff had

been able to fulfill the expectations of the community regarding the service of good government agencies.

3. Internal Business Process Perspective

The internal business process perspective is to measure the time efficiency of the e-KTP recording service process as measured by Service Cycle Efficiency (SCE). To calculate the process length, if the ratio approaches 100%, it shows a high level of coefficient in carrying out the service process. From 10 respondents studied in the e-KTP recording process, the average time required is 5.37 minutes. These results are compared with the standard time measurement required by the staff to complete the E-KTP recording process.

$$SCE = \frac{Performance\ Goal}{Predetermined\ Target} x\ 100\%$$
$$= \frac{5\ Minutes}{5,37\ Minutes} x\ 100\% \quad = 93,17\%$$

Based on the results of the SCE calculation, the comparison between the processing time of E-KTP recording service and the standard time set by the employees was 93.17%, which is high because the value is close to 100%. Meaning that the Population and Civil Registry Service Office of Klaten Regency is efficient in terms of service time.

1. Learning and Growth Perspective

Measurement of learning and growth perspective is to measure the level of employee satisfaction from the results of working in the Population and Civil Registration Office of Klaten Regency by using The Job Descriptive Index. A total of 10 questionnaires consisting of 10 questions met the requirements for processing. Validity testing using the Pearson correlation was conducted using the SPSS 18.0 program. It shows that the overall results of the questions are considered valid. The reliability test results for 10 questions obtained a Cronbach's alpha value of 0.631 indicating that the questionnaires are reliable.

Of the 10 questionnaires consisting of 10 questions, the interval of employee satisfaction in working in Population and Civil Registration Office was determined. The scale used to process data is:

Interval   = (IKmax - Ikmin): 4
IKMax   = PP x R x Exmax
      = 10 x 10 x 5
      = 500
 IKMin   = PP x R x Exmin
      = 10x10 x 1
      = 100
Interval   = (500 - 100): 4

$= 100$

Information :

R   = Number of Total Respondents

PP   = Number of Questions

EX min   = Minimum score

EX max   = Maximum score

Table 3 The Interval of Employee Satisfaction

INTERVAL	CATEGORY
100 - 200	Dissatisfied
201- 300	Poorly Satisfied
301 – 400	Satisfied
401 - 500	Very Satisfied

The standard used in data management minimally has reached intervals of 301-400 or in satisfied category. In table 4, the lowest score obtained from the distribution of 10 questionnaires is regarding providing seminars to improve the quality of employee resources of 34.

Table 4 Employee Satisfaction Index

Questions	Total Score
The facility provided the government supports the performance of staff.	38
The availability of compensation program to appreciate staff achievement	37
Every staff can access all information in the office	46
Office improves staff performance through training and education	41
Office frequently provides seminar to improve the quality of staff resource	34
Population and Civil Registry always considers and provides facility to support staff performance	35
Compensation program to appreciate staff achievement	36
Staff is facilitated to access information needed	38
The office provides training and education	39
Office frequently provides seminar to improve the quality of staff resource	37
Total	381

Overall the Satisfaction Index of the staff in Population and Civil Registry Office obtained from the distribution of the 10 questionnaires in Table 4 reached 381. Thus, the employees of the Population and Civil Registry Office of Klaten Regency are considered satisfied in the office performance to carry out the services. In other words, employees had fulfilled responsibilities in giving service in the Population and Civil Registry Office of Klaten Regency. The measurement is following the

management of Population and Civil Registry Office. The measurement was conducted by considering the staffing ratio of the Population and Civil Registry Office of Klaten Regency who had attended training education (training) as shown in table 5.

Table 5 Staffing Ratio Fulfilling the Training Requirements

Information	Total
Staff who had attended training	20
Number of staff of Population and Civil Registry Office	38
%	52.63

Table 5 shows the staffing ratio who had attended training education. The total number of staff in the Population and Civil Registry Office of Klaten Regency is 78 people including the head of the office. However, only 38 staff who had received status as official Civil Servants. From the 38 civil servants, 20 employees have occupied a position as head of section, head of division, head of subdivision and head of office.

All things considered, the level of employee satisfaction on all facilities provided by government organizations, which is the satisfaction index and management of employees, has fulfilled the requirements for the development of capabilities and expertise with 20 employees.

IV. CONCLUSION

Based on the previous discussion, it can be concluded that: the performance of the financial perspective is considered poor because based on the assessment using value for money, the Population and Civil Registry Office of Klaten Regency has not fulfilled three criteria, namely economic, efficiency and effectiveness in using budget; Performance from the customer perspective has obtained a total index of 365, which is categorized as satisfied with the service provided by the Population and Civil Registry Office of Klaten Regency; The performance of internal business perspectives was assessed using Service Cycle Efficiency (SEC) which shows a ratio of 93.17% meaning that it is efficient to provide service to the community in e-KTP recording in Population and Civil Registry Office of Klaten Regency; Performance of learning and growth perspective obtained a total index of 381 which means that employees are satisfied with the facilities and tasks that are given and obtained 52.63% of total employees who have met the requirements for employees for skills development.

The application of the Balanced Scorecard as an indicator of performance appraisal at the Population and Civil Registry Office of Klaten Regency helps the public to understand that the performance of the Population and Civil Registry Office is not only based on budgetary accountability but also

provides results related to the process and success of the services that have been carried out by employees for the community.

Based on the conclusions, the suggestion to improve the Population and Civil Registry Office of Klaten regency is to improve financial performance to be more efficient in the budget. Also, the lowest score is found in the customer perspective regarding the service from the results of the questionnaire distributed. It is expected that employees can optimize the service provided. Internal business perspective performance is maintained because it shows very good results. Then, the learning and growth perspective obtained index 381 which means that employees are satisfied with the facilities and tasks given by the office and it is expected that the Population and Civil Registry Office staff will recruit more new civil servants to balance and improve performance productivity against employees who have met the skills requirements to support new progress and innovation in the Population and Civil Registry Office environment.

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