BALANCE SCORECARD PERFORMANCE ASSESSMENT MEASUREMENTS

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Abstract

Perfomance measurement with financial aspects cannot provide an overall picture. Therefore, perfomance measurement needed from financial aspects and non financial aspects. The purpose of the research to analyze the implementation balance scorecard at the Bantul Regency Social Service for Women's Empowerment and Child Protection based on four perspectives.

This is a quantitative research applying case study approach. The data used are primary data and secondary data. Data were collected by observation, interview, questionnaires, and documentation. Data analysis was performed by covering four perspectives, the financial perspective was measured by the value for money method, the perspective of the service user community was measured by community saticfaction index, the internal process perspective was measured by service cycle efficiency, and the growth and learning perspective was measured by employee saticfaction index and subordinate performance appraisal by superiors.

The results of this study show that the performance of financial perspective is economical with a percentage of 97,13%. The performance of perspective of the service user community shows a value of 85,47 which is at a good interval, meaning that the community is satisfied with the service provided. The performance of internal process perspective show result 200% which means it is very efficient in the service process time. The performance of growth and learning perspective is good and very good because employees are satisfied with what is provided and superiors are very satisfied with subordinate performance.

Keywords— *Performance, Balanced Scorecard, Perspective*

PRELIMINARY

Public sector organizations are organizations that are oriented to the public interest, where organizational goals are not profit-oriented, sources of funds from the public are used to provide services (Mahsun, 2013). Public sector organizations are not looking for profit (non-profit), but more emphasis on the aspect of community satisfaction using public services. Public sector organizations obtain funding from the government to carry out their activities, both from the APBN and APBD. There are many operational activities carried out in public sector organizations. These operational activities are carried out to achieve the vision, mission, and strategy of an organization. Private organizations and the public sector must have a vision, mission, and strategy that will be achieved to achieve the goals and objectives of the organization (Halim, A., and Kusufi, M. S., 2017). Therefore, performance measurement is very important in a public sector organization so that the services of public sector organizations are better, of quality, and in accordance with the vision, mission, and strategy of an organization. Every organization, including public sector organizations, needs to know its performance to find out the results of its achievements (Hasanah, Fatihatul, 2019).

Currently, the performance measurement of public sector or government organizations only looks at the realization of a budget and the realization of activities or programs designed in the strategic plan (Renstra) which will later be reported in the accountability report of government agencies (LAKIP) (Pertani, Esa, 2018). According to Hery (2017), the balanced scorecard is an

integrated performance measure derived from the company's mission and vision to support the company's overall strategy. Not a few organizations that measure their performance traditionally. The performance measurement is only based on the financial aspect which is considered unable to provide a comprehensive picture of the performance appraisal. Therefore, a balanced scorecard (BSC) method is needed in order to obtain a balanced and comprehensive performance appraisal result. Performance measurement with the balanced scorecard method approach uses four perspectives, namely financial perspective, service user community perspective, internal process perspective, and growth and learning perspective.

The balance scorecard method is viewed from the financial (financial) and non-financial (non-financial) aspects. The balanced scorecard also pays attention to the internal and external sides of an organization, this is defined as balanced in the balanced scorecard method. Scorecard (score card) has the meaning of a card to record the score of the performance results of an organization, where the scorecard will be used to plan scores that will be realized in the future. The application of the balance scorecard method in public sector organizations is different from that of private sector organizations. The application of the balance scorecard in private sector organizations is more emphasized on competition between companies and maximum profit, while for public sector organizations more emphasis is placed on achieving the vision, mission, and strategy of the organization in terms of public service. The Social Service for Women's Empowerment and Child Protection in Bantul Regency is one of the public sector organizations that serves the community in social matters. The Social Welfare Service for Women's Empowerment and Child Protection in Bantul Regency has four areas, namely the field of Services and Rehabilitation of People with Social Welfare Problems, the field of Social Assistance and Security, the field of Development and Utilization of Potential Social Welfare Resources, and the field of Women's Empowerment and Child Protection. Dewi, M. C., Mursalim, and Darwis L. (2019), stated that the balance scorecard is considered suitable for public sector organizations because the balance scorecard does not only emphasize quantitative and financial aspects, but also qualitative and non-financial aspects. Therefore, performance appraisal using a balanced scorecard analysis is considered suitable for the Social Service for Women's Empowerment and Child Protection in Bantul Regency because it is in line with the organization which does not seek profit and places service as the main performance which tends to be non-financial. The results of performance measurement with the balanced scorecard method approach at the Social Service for Women's Empowerment and Child Protection in Bantul Regency can be used as evaluation material if the results of performance measurements from four perspectives have unsatisfactory results. This is expected to improve the performance of the Social Service for Women's Empowerment and Child Protection in Bantul Regency to improve its performance in order to achieve the vision, mission, and strategy of the Social Service for Women's Empowerment and Child Protection in Bantul Regency in the future.

Performance measurement is a process carried out to assess the progress of work against the goals and targets that have been set by the organization previously, where this assessment provides information on the efficiency of the use of resources used to produce goods and services (Mahsun, 2013). Performance measurement has an important role in the organization. For management, performance measurement is an integral part of the management control system, while for outsiders, performance measurement is useful for monitoring and assessing the performance achievement of public sector organizations (Hasanah, Fatihatul, 2019). From some of the definitions above, it can be concluded that performance measurement is an activity to measure the success or achievement of an organization's work based on predetermined criteria which the organization will use to make the right decisions so that the performance of the organization will be even better in the future.

RESEARCH METHODS

The subjects of this study were the employees of the Social Service for Women's Empowerment and Child Protection in Bantul Regency and the community who used public

services from the Social Service for Women's Empowerment and Child Protection in Bantul Regency. The object of this research is a balance scorecard based on a financial perspective, a service user community perspective, an internal process perspective, as well as a growth and learning perspective as a measuring tool for performance appraisal. The scope of this research is located at the Office of Social Affairs, Women's Empowerment and Child Protection, Bantul Regency.

This research method begins with data collection through observation, interviews, questionnaires and documentation followed by data reduction. According to Sugiyono (2018), reducing data means summarizing, choosing the main things, and focusing on the important things. After the data reduction stage, the researcher entered the data presentation stage so that the data was organized, arranged in a relationship pattern, so that it would be easier to understand. The form of data presentation in this study is quantitative data with descriptive research dimensions. The next stage after presenting the data is making conclusions. According to Sugiyono (2018), the initial conclusions put forward are still temporary, and will change if no strong evidence is found to support the next stage of data collection. This conclusion is expected to answer the formulation of the problem that has been formulated by the researcher at the beginning. Observations were made to obtain an overview of the Social Service for Women's Empowerment and Child Protection in Bantul Regency. Unstructured interviews were conducted to determine the internal process perspective. Informants in this interview were several employees of the Social Service for Women's Empowerment and Child Protection in Bantul Regency. Furthermore, the questionnaire is divided into three, namely for the community related to the perspective of the service user community, and for employees and superiors related to the perspective of growth and learning. The documents needed in this study are the SKPD Budget Realization Report of the Social Service for Women's Empowerment and Child Protection in Bantul Regency (LRA SKPD Dinsos P3A) in 2020.

Operationalization of Variables The research uses a balanced scorecard variable with four perspectives, namely financial perspective, service user community perspective, internal process perspective, growth and learning perspective.

Population and Sample Determination Techniques using the criteria of service users and employees. The population of service users is people who use public services from the Social Service for Women's Empowerment and Child Protection in Bantul Regency for one year in 2020. The sample of service users is determined based on the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform Number 14 of 2017 concerning Guidelines for Survey Preparation Community Satisfaction Public Service Provider Unit. The population of the Social Service Office of Women's Empowerment and Child Protection in Bantul Regency is 101, consisting of 38 PNS (Civil Employees) and 63 PHL (Free Daily Employees). In this study, researchers used a sample of 38 civil servants as a sample. The reason the researcher uses a sample of civil servants is because those who are actively involved and directly serve the community in public services are civil servants.

This study uses quantitative methods, namely research used to examine populations or samples which are generally carried out randomly, data collection is carried out using research instruments, data analysis is quantitative (Sugiyono, 2014). According to Sekaran and Bougie (2017), descriptive research is research conducted to determine the value of an independent variable without making comparisons or not connecting one variable to another. In this study, the type of research data used is descriptive quantitative research.

Primary data in this study were obtained from observations to obtain an overview and questionnaires given to service users and employees, as well as through unstructured interviews with several employees, while secondary data in this study were obtained from documentation, in the form of reports on the realization of the income and expenditure budget and other necessary supporting data.

The analytical method used in this research is quantitative descriptive analysis. Before analyzing the data, first test the validity and reliability of the research instrument, namely the questionnaire. Data analysis will be carried out after the complete data has been collected through

questionnaires, interviews, observations, and documentation. Furthermore, descriptive and quantitative data analysis. The description of the data is done by measuring the performance of each perspective on the balance scorecard. Then do a quantitative analysis on each perspective.

Financial Perspective
In this perspective, it uses the concept of value for money which includes the level of economy, the level of efficiency, and the level of effectiveness. To measure it, you can use the following formula (Mahsun, 2013):

$$Economic\ Level = \frac{Realization\ of\ Expenditure}{Expense\ Budget} x100\%$$

The economic criteria are as follows:
If the obtained value is less than 100% (x < 100%) it means that it is economical.
If the obtained value is equal to 100% (x = 100%) it means that the economy is balanced.
If the obtained value is more than 100% (x > 100%) it means that it is not economical.

$$Efficiency\ Level = \frac{Realization\ of\ Costs\ to\ Earn\ Income}{Revenue\ Realization} x100\%$$

The efficiency criteria are as follows:
If the obtained value is less than 100% (x < 100%) means efficient.
If the obtained value is equal to 100% (x = 100%) it means that the efficiency is balanced.
If the obtained value is more than 100% (x > 100%) it means that it is not efficient.

$$Effectiveness\ Level = \frac{Revenue\ Realization}{Budget\ Revenue} x100\%$$

The effective criteria are as follows:
If the obtained value is less than 100% (x < 100%) it means it is not effective.
If the obtained value is equal to 100% (x = 100%) it means that the effectiveness is balanced.
If the obtained value is more than 100% (x > 100%) it means that it is effective.

Service User's Perspective
The perspective of the service user community is measured using the Community Satisfaction Index (IKM) which has been regulated based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 14 of 2017 concerning Guidelines for Community Satisfaction Surveys on Work Units for Public Service Providers. The formula is as follows.

$$Weighted\ average\ value = \frac{Total\ weight}{Number\ of\ elements}$$

$$SKM = \frac{Total\ of\ perception\ value\ per\ element}{Total\ elements\ filled} x\ Balanced\ value$$

Table 1. Perception Value, Interval Value, Conversion Interval Value, Service Quality, and Service Unit Performance

Perception Value	Score Interval (NI)	Conversion Interval Value (NIK)	Service Quality (x)	Service Unit Performance (y)
1	1,00 – 2,5996	25,00 – 64,99	D	Bad
2	2,60 – 3,064	65,00 – 76,60	C	Poor
3	3,0644 – 3,532	76,61 – 88,30	B	Good
4	3,5324 – 4,00	88,31 – 100,00	A	Excellent

Internal Process Perspective

The analysis technique used in the internal process perspective is the Service Cycle Efficiency (SCE). To find out the value of Service Cycle Efficiency (SCE), use the following formula:

$$Service\ Cycle\ Efficiency\ (SCE) = \frac{Processing\ Time}{Troughput\ Time}\ x\ 100\%$$

Processing time is the standard service time process that has been set by employees to complete the service process, throughput time is the actual time to complete the service process. If the ratio is close to 100%, it means that it shows a high level of coefficient in the service process, if the ratio is higher than 100%, it means that it shows a lower level of coefficient in the service process.

Growth and Learning Perspective

In the perspective of growth and learning, measurement of employee satisfaction level and performance appraisal of subordinates by superiors is carried out with the following formula:

IK max = R x PP x EX max
IK min = R x PP x EX min
Interval = (IK max – IK min) : number of indicators

Information:
R = Number of respondents
PP= Number of questions
IK min = Minimum satisfaction interval value (lowest)
IK max = Minimum satisfaction interval value (highest)
EX min = The lowest score on the questionnaire
EX max = The highest score on the questionnaire

RESULTS AND DISCUSSION

Description of Questionnaire Data

Questionnaires were distributed to two groups of respondents, namely service users and civil servants. The distribution of the Community Satisfaction Index (IKM) questionnaire for service

users was 351 respondents, while the Employee Satisfaction Index (IKP) questionnaire for civil servants was 30 respondents, and 7 questionnaires for evaluating the performance of subordinates by superiors. So, the number of questionnaires distributed to respondents was 388 questionnaires.

Analysis Results
Financial Perspective
The measurement of financial performance is measured using value for money (economic level, efficiency level, and effectiveness level). However, in this study, not all data were available because the Social Service for Women's Empowerment and Child Protection in Bantul Regency was not an organization of producing regions. So that only the economic level can be analyzed.

Table 2. Budget Realization

Output Type	Expenditure Budget	Realization Expenditure	Percentage
EXPENDITURE			
INDIRECTLY EXPENDITURE	**Rp2.887.555.498,00**	**Rp2.594.054,00**	**89,86%**
Personnel Expenditure	Rp2.887.555.498,00	Rp2.594.054,00	89,86%
DIRECTLY EXPENDITURE	**Rp12.235.088.237,00**	**Rp12.094.105.979,00**	**98,85%**
Personnel Expenditure	Rp1.882.230.000,00	Rp1.879.445.000,00	99,85%
Spending Goods and Services	Rp9.046.745.337,00	Rp8.909.425.579,00	98,48%
Capital Spending	Rp1.306.112.900,00	Rp1.305.235.400,00	99,93%
The Total Amount of Spending	**Rp15.122.643.735,00**	**Rp14.688.904.033,00**	**97,13%**

Source: LRA SKPD Social Service of Bantul Regency, 2020

$$Economic\ Level = \frac{Realization\ of\ Expenditure}{Budget\ Expenditure}\ x\ 100\%$$

$$= \frac{Rp14.688.904.033,00}{Rp15.122.643.735,00}\ x\ 100\% = 97,13\%$$

Based on table 2, the total realization of expenditure data is IDR 14,688,904,033.00 while the total budget for expenditure is IDR 15,122,643,735.00. This shows an expenditure savings of IDR 433,739,702.00. Measurement of the economic level for indirect expenditure, namely personnel expenditure of 89.86% and for direct expenditure of 98.85% consisting of personnel expenditure of 99.85%, goods and services expenditure of 98.48%, and capital expenditure of 99.93%.

Perspective of The Community of Service Users
The measurement of the perspective of the service user community was carried out by distributing 351 questionnaires. The calculation results can be seen in the following table.

Table 3. Community Satisfaction Index

Number	The Elements of Service	∑ Value Per Element	Average per Element	Weighted Average Per Element
1	Requirements	1.187	3,382	0,375

2	Systems, mechanisms and procedures	1.178	3,356	0,373
3	Completion time	1.133	3,228	0,358
4	Fee/tariff	1.317	3,752	0,416
5	Product specification type of service	1.203	3,427	0,380
6	Competence of the executor	1.188	3,385	0,376
7	The Executor	1.186	3,379	0,375
8	Complaints handling, suggestions, and input	1.135	3,234	0,395
9	Facilities and infrastructure	1.284	3,658	0,406
Index Value				3,419
IKM				85,472

Source: Primary data processed, 2021

Table 2, states the size of the IKM on the performance of the Social Service for Women's Empowerment and Child Protection in Bantul Regency. The value per element is obtained by adding up all of each element. The average value per element is obtained from the number of values per element divided by the number of questionnaires filled out. The weighted average value is obtained from the average value per element multiplied by 0.11. The value of 0.11 is obtained from each 1 element divided by 9 elements and this value has been determined based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 14 of 2017 concerning Guidelines for Compilation of Public Satisfaction Surveys for Public Service Providers. The index value of 3,419 is obtained by adding up all the elements. Furthermore, the index value is multiplied by 25. The basic value of 25 is to facilitate the interpretation of the assessment of the Community Satisfaction Index (IKM) which is converted from an assessment interval between 25-100 and the basic value has been determined based on the Regulation of the Minister of Empowerment of State Apparatus and Bureaucratic Reform Number 14 of 2017 concerning Guidelines for Compiling Community Satisfaction Surveys for Public Service Provider Units. Based on the results of the analysis above, the IKM obtained is 85.47 and the value is in the IKM interval of 76.61-88.30.

Internal Process Perspective
In this perspective, performance appraisal is done by calculating Service Cycle Efficiency (SCE). From interviews conducted with two employees who directly handle services in the social service process, such as Jamkesda/Jamkesos and BPJS, on average it takes 7.5 minutes if all the requirements are complete.

$$Service\ Cycle\ Efficiency\ (SCE) = \frac{Processing\ Time}{Troughput\ Time}\ x\ 100\%$$

$$= \frac{15\ menit}{7,5\ menit}\ x\ 100\% =\ 200\ \%$$

From the results of these calculations, it can be seen that the level of service coefficient is very high because the value is above 100%, which is 200%.

Growth and Learning Perspective
Employee Satisfaction Index
Measurements were made by distributing questionnaires to provide an overview of employee satisfaction related to 5 indicators. The calculation results can be seen in the following tables.

Table 4. Measurement of IKmax of Social Service Employee Satisfaction
Women's Empowerment and Child Protection Bantul

Number	Explanation	PP (a)	R (b)	Exmax (c)	IKmax (a*b*c)
1	Revenue	8	30	5	1200
2	Promotion	5	30	5	750
3	Employment	10	30	5	1500
4	Head of Department	6	30	5	900
5	Colleague	10	30	5	1500

Source: Primary data, processed (2021)

Table 5. Measurement of IKmin of Social Service Employee Satisfaction
Women's Empowerment and Child Protection Bantul

Number	Explanation	PP (a)	R (b)	Exmin (c)	IKmin (a*b*c)
1	Revenue	8	30	1	240
2	Promotion	5	30	1	150
3	Employment	10	30	1	300
4	Head of Department	6	30	1	180
5	Colleague	10	30	1	300

Source: Primary data, processed (2021)

Table 6. Measurement of Social Service Employee Satisfaction
Women's Empowerment and Child Protection Bantul

Indicator	Total Statement	Interval	Explanatory
Revenue	987	240 – 431	Very Dissatisfied
		432 – 623	Not Satisfied
		624 – 815	Neutral
		816 – 1007	Satisfied
		1008 - 1200	Very Satisfied
Promotion	568	150 – 269	Very Dissatisfied
		270 – 389	Not Satisfied
		390 – 509	Neutral
		510 – 629	Satisfied
		630 – 750	Very Satisfied
Employment	1064	300 – 539	Very Dissatisfied
		540 – 779	Not Satisfied
		780 – 1019	Neutral
		1020 – 1259	Satisfied
		1260 – 1500	Very Satisfied

		180 – 323	Very Dissatisfied
Head of Department	669	324 – 467	Not Satisfied
		468 – 611	Neutral
		612 – 755	Satisfied
		756 – 900	Very Satisfied
Colleague	1078	300 – 539	Very Dissatisfied
		540 – 779	Not Satisfied
		780 – 1019	Neutral
		1020 – 1259	Satisfied
		1260 – 1500	Very Satisfied

Source: Primary data, processed (2021)

The table above shows the satisfaction value of each indicator as seen from the total statements entered into the range of interval values. All indicators are in the satisfied interval, which includes indicators of income, promotion, occupation, head of service, and co-workers.

Performance Assessment of Subordinates by Superiors
This performance appraisal is carried out to find out the description of the performance of subordinates related to 4 (four) indicators, namely indicators of decision making, knowledge possessed, problem solving, and employee personality. The calculation results can be seen in the following tables.

Table 7. Measurement of IKmax Performance Assessment of Subordinates by Superiors of the Office of Social Affairs for Women's Empowerment and Child Protection in Bantul Regency

Number	Explanatory	PP (a)	R (b)	Exmax (c)	IKmax (a*b*c)
1	Decision-making	8	7	5	280
2	Knowledge Acquired	5	7	5	175
3	Problem Solving	7	7	5	245
4	Employee Personality	5	7	5	175

Source: Primary data processed, 2021

Table 8. Measurement of IKmin Performance Assessment of Subordinates by Superiors of the Social Service for Women's Empowerment and Child Protection in Bantul Regency

Number	Explanatory	PP (a)	R (b)	Exmin (c)	IKmin (a*b*c)
1	Decision-making	8	7	1	56
2	Knowledge Acquired	5	7	1	35
3	Problem Solving	7	7	1	49
4	Employee Personality	5	7	1	35

Source: Primary data processed, 2021

Table 9. Measurement of Performance Assessment of Subordinates by Superiors of the Office of Social Affairs for Women's Empowerment and Child Protection in Bantul Regency

Indicator	Total Statement	Interval	Explanatory

Decision-making	240	56 – 99,8	Very Disagree
		100,8 – 144,6	Disagree
		145,6 – 189,4	Neutral
		190,4 – 234,2	Agreed
		235,2 - 280	Strongly agree
Knowledge Acquired	155	35 – 62	Very Disagree
		63 – 90	Disagree
		91 – 118	Neutral
		119 – 146	Agreed
		147 – 175	Strongly agree
Problem Solving	210	49 – 87,9	Very Disagree
		88,9- 127,1	Disagree
		128,1 – 166,3	Neutral
		167,3 – 205,5	Agreed
		206,5 – 245	Strongly agree
Employee Personality	150	35 – 62	Very Disagree
		63 – 90	Disagree
		91 – 118	Neutral
		119 – 146	Agreed
		147 – 175	Strongly agree

Source: Primary data processed, 2021

The table above shows the value of the employee performance appraisal of each indicator seen from the total statements entered into the interval value range. All indicators are in the interval of strongly agree, including indicators of decision making, knowledge possessed, problem solving, and employee personality.

CONCLUSION

Based on the analysis that has been carried out by measuring performance using a balance scorecard at the Social Service for Women's Empowerment and Child Protection in Bantul Regency, the majority are good and in accordance with the four perspectives in the balanced scorecard, namely as follows:

From a financial perspective, the results of the analysis of the Budget Realization Report of the SKPD Social Service for Women's Empowerment and Child Protection in Bantul Regency (LRA SKPD Dinsos P3A) in 2020, it has met the economic level, so it can be said that the financial performance of the Social Service for Women's Empowerment and Child Protection in Bantul Regency is measured using value for money is good, but for the level of efficiency and effectiveness it cannot be analyzed because of the unavailability of data.

From the perspective of the service user community, it is measured by 9 (nine) elements of community satisfaction assessment which shows the IKM value of 85.47 which is in a good interval, so it can be concluded that the community is satisfied with the services provided by the District Office of Social Affairs for Women's Empowerment and Child Protection. Bantul.

In the internal process perspective, measured using Service Cycle Efficiency (SCE) shows a ratio that exceeds 100%, which is 200%, meaning that it is classified as very efficient in the process of service time and it can be said that the performance of internal processes at the District Office of Social Affairs for Women's Empowerment and Child Protection Bantul is Excellent.

In the perspective of growth and learning, performance appraisal is measured using the level of employee satisfaction and performance appraisal of subordinates by superiors. For the level of employee satisfaction, 5 (five) indicators are in the satisfied interval, which means that the employee is satisfied with working at the Social Service for Women's Empowerment and Child

Protection in Bantul Regency. For the evaluation of the performance of subordinates by superiors, 4 (four) indicators are in the interval of strongly agree, this shows that the performance of employees at the Social Service for Women's Empowerment and Child Protection in Bantul Regency is Excellent.

SUGGESTION

The Social Service for Women's Empowerment and Child Protection in Bantul Regency is expected to be able to maintain its already good performance, further researchers are expected to be able to complement the deficiencies in this study and add other measurement indicators to make it more varied, such as from a financial perspective that is not only analyzed from the economic level, but also analyzed from the level of effectiveness and efficiency.

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