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Challenges of Balanced Scorecard Cascading System in Selected Federal Civil Service Organizations

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Declaration

I, the undersigned, declare that this study entitled "Challenges of Balanced Scorecard Cascading system in selected Federal civil service organization" is my own work. I have undertaken the research work independently with the guidance and support of the research advisor. This study has not been submitted for any degree or diploma program in this or any other institutions and that all sources of materials used for the thesis have been duly acknowledged.

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This is to certify that the thesis prepared by Gizeaddis Balemual , entitled:" Challenges of Balanced Scorecard Cascading system in selected Federal civil service organization" and submitted in partial fulfillment of the requirements for the Degree of Master of Business Administration complies with the regulations of the University and meets the accepted standards with respect to originality and quality.

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Abstract

The purpose of this research is to analyze the challenges of balanced scorecard cascading system factors that affecting the efficient design and implementation of BSC in   federal civil service organization which has implemented in their respective organization. BSC system is currently not organized systematically in the civil service organizations. Even though, there is growing support by higher government officials and consulting institutions, such as, Ethiopian Management Institute and the Ethiopian Civil Service University for balanced scorecard cascading system and implementation, great difficulties exist to execute it properly. i.e. some of them are cascading in to individual level and the others are cascading in to groups only. To fulfill the purpose of this thesis, collection of empirical data was done through qualitative research - conducted sample survey and semi structured interviews. The outcome of the study is the investigation of various factors which affect the balanced scorecard cascading system within an organization some of them are lack of training, lack of proper design of strategic objective and align with the organization mission, vision, week communication and employee's involvement, poor top mangers commitments on the implementation of BSC in the organization.

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Acronyms

ABM   Activity Based Management

BPR   Business Process Reengineering

BSC   Balanced Scorecard

CSRP   Civil Service Reform Program

FCSOs   Federal Civil Service Organizations

FDRE   Federal Democratic Republic of Ethiopia

FGD   Focus Group Discussion

FRI   Frequency

HR   Human Resource

MoA   Ministry of Agriculture

MoCB   Ministry of Capacity Building

MoCS   Ministry of Civil Service

MoE   Ministry of Education

MoM   Ministry of Mining

MoT   Ministry of Trade

MoUDHC Ministry of Urban Development, Housing   and Construction

MoWE   Ministry of Water and Energy

PSCAP   Public Sector Capacity Building Program

SoRs   Subordinate -once-Removed

Chapter One

1.1. Background of the study

In Ethiopia, Civil Service Reform Program was launched in 1996 to address the problems identified by a special task force established in 1994 by the Prime Minister. The objective of this reform program was to assess the structure and performance of the civil service at all levels of administration in the country. After having conducted its comprehensive assessment, the first of its type in the country, the taskforce came up with the following key findings:

1. The civil service had deep rooted problems in structure, legal framework and system as well as limited human power capacity;
2. The performance level of the Civil Service, compared with many other Africa countries to the south of Sahara, was very low

Ethiopian government has acknowledged capacity building as an issue of paramount importance. Capacity building is the core of sustainable development and poverty alleviation. In the Ethiopian context, it involves more than human resources and institutional development. Rather, it simultaneously addresses issues of good governance, transparency and accountability, consolidating democracy, empowerment at the grass-roots level and ensuring respect for human rights and the rule of law. Capacity building is one of the strategies, which have been formulated to promote the country's development and democratization processes. Building capacity in the civil service is a way of continuously developing its person-power as it implements its development plans. In fact, the country's limited level of executing capacity is considered to be the main constraint to the country's development. To address this constraint, the following priorities related to Civil Service Reforms have been mentioned in the poverty reduction policy

- Provide clear incentives for behavioral change among civil servants and establish benchmarks against which to measure the impact (of reforms);
- Maintain strong coordination across line-ministries and tiers of government; and
- Ensure a regional and worda-level focus.
- Similarly, Ethiopia's Millennium Development Goals (MDG) has focused on the following related issues:-
- A commitment to good governance, development and poverty reduction, nationally and internationally;

- Integration of the principles of sustainable development into country policies and programs;

- Promotion of gender equality and empowerment of women; and

- Making available the benefits of new technologies - especially Information and Communications Technologies (in cooperation with the private sector).

The former Ministry of Capacity Building (MoCB) has been created to coordinate and lead the effort of capacity building throughout the country. To that end, the MoCB has developed 15 national Capacity Building programs that are being implemented. These are:

- Civil Service Reform
- Justice Reform
- Tax Reform
- District level Decentralization Program
- Urban Management and Development Reform
- Information, Communication Technology
- Cooperatives Development
- Private Sector Development
- Textile and Garment Industry Competitiveness
- Construction Sector Development
- Banking Sector Reform
- Agricultural Training (Technical/Vocational level)
- Industrial Training (Technical/Vocational level)
- Higher Education Reforms
- Civil Society and NGO linkages

The first six of these capacity building programs including the CSRP are being given highest priority to address the most serious challenges that the country faces. Attention to these six areas has been focused under a comprehensive Public Service Delivery Capacity Building Program called PSCAP.

Civil Service Reform Program (CSRP) was originally designed to address the main problems identified by the special taskforce, which was established in 1996, it was organized under a steering committee, chaired by the Prime Minister, the aim of the program is focused at improving the performance of the various government civil service institutions in terms of how they manage financial and human resources and how they identify and deliver services to citizens. But, it also considers how top management should set strategic priorities and monitors performance on policy and program implementation and how ethics standards and systems necessary to ensure integrity in government must be established. To achieve its aims, the CSRP has undertaken reform works in five major sub-programs, that is, expenditure management and

control, human resources management, top management systems, service delivery, and ethics each of which was to be led by a specific Minister and Director. The Civil Service Reform Program (CSRP) is one of capacity building programs established to build a fair, responsible, efficient, ethical and transparent civil service that promotes accelerated and sustained economic development and the building of democracy and good governance (Ibid). To this end, for the last decade different change tools have been implemented as part of the civil service reform program of which Balanced Scorecard (BSC) is one.

 The program is a large national undertaking in terms of both human resources and financial commitment. Reform works have focused on improving existing operating systems (i.e. legal and regulatory frameworks, procedures, directives and manuals), developing new ones, and training staff on these systems through workshops and seminars. Encouraging progress has been made in terms of achieving some of the goals set for CSRP, such as developing policy guidelines, procedure manuals, settings standard systems and processes all aimed at modernizing the civil service in terms of its management practices. However, there have been some unforeseen delays in the implementation of some of the project activities. Furthermore, serious attention has not been given to how reform outputs should be implemented by Civil Service institutions both at Federal and Regional levels to improve their performance.

BSC system is currently not organized systematically in the civil service organizations. Even though, there is growing support by higher government officials and consulting institutions, such as, Ethiopian Management Institute and Ethiopian Civil Service University for balanced scorecard cascading system and implementation, great difficulties exist to execute it properly. It was also observed that Ministries are at different level of implementing the BSC cascading system in their respective organization. i.e. some of them are cascading in to individual level and the others are cascading in to groups only. This research tried to investigate the implementation of BSC cascading system in the selected federal civil service organizations.

1.2. Statement of the Problem

In Ethiopia, since 1994 different government organizations implements Business Process Reengineering (BPR) i.e. Business Process Reengineering is the fundamental rethinking and radical redesign of business processes to achieve dramatic improvements in critical measures of performance (Hammer and Champy, 1993). In order to bring about a complete organizational transformation, jobs, organizational structures, management systems, and values and beliefs need to be aligned to the redesigned business processes. In BPR there are four phases these are Planning, understanding, redesigning and implementation phase. In each phase there is a process or an activity to be performed, the implantation phase involves two points. One is the redesigned process (the new processes) which is going to be tested and implemented, and the other is alignments: structure, management and measurement system, values and belief and information technologies that are transformed and aligned so that the new process will furnish the required result of values.

The Management System especially how employee's performance is measured and their compensation is determined shape the value and belief of employees and to measure the performance, many organization implement balanced scorecard.

To success in Balanced Scorecard it need to pass through two stages and nine steps , i.e. from stage one to stage six what we call it preparation stage i.e. step one deal with organizational assessment, the second steps are Strategic Themes, third step is strategic objectives, in step four it is preparing strategic mapping, objectives linked in cause-effect relationships once the strategy has been agreed and mapped, it is important to align organizational activities and projects with this strategy. This crucial link between the strategy and the activities of the organization is often ignored, step five is a performance measure in this case many organization have a problem in Performance Measures, to set targets and lack of information or data to set a baseline and the last in the preparation stage step six is initiative, in this step organization have a problem to link its strategy to projects to achieve its vision and mission. Initiatives and projects make the strategy real without closely aligned initiatives and projects the strategy will never be delivered (Marr, 2008). The remaining three is known as Implementation stages. Ethiopian government wants to implement balanced scorecard from corporate scorecard to individual scorecard to ensure this implementation ministry of civil service has a role to help the organization and facilitate reform program.

During the above two stages and nine steps different organization face many problems some of them are the organization mission and vision are not aligned correctly, different organization use different cascading system i.e. some organization cascade objectives and others are cascade activities also other organization cascade from corporate scorecard tier one to business and support unit scorecard tier two and use other mechanism to cascade to individual level and control and measure by Activity Based management System (ABM. Some other organizations implement the balanced scorecard from corporate scorecard (tier one) to individual level (tier three), there is also lack of Performance reporting, knowledge sharing and data processing software, finally there is lack of evaluation and revising the strategy in this case many organization didn't achieve its vision and its objectives, managers didn't measure organizational performance and employees performance, lack of communication within the organization according to their performance and also the employees have frustrated, didn't plan correctly and didn't align their day to day activity to the organization vision and mission. Thus, to address the above concerns BSC is considered an ideal strategic development and implementation model. This is because it helps to develop the strategy for an organization in a comprehensive manner. Moreover, it has a special significance to translate the strategy throughout an organization using cascading methods.

Having the above in mind, it seems that the civil service organizations are facing challenges in the process of strategy formulation and cascading it to their respective institutions. This was observed from since implementation of balanced scorecard in country level and also identify in different reform supervision held by the Ministry of Civil Service in collaboration with the House of People Representative, different ministry experts, regional civil service organization, Ethiopian Management Institute and Ethiopian Civil Service University consultants. This supervision finding indicated that there were different approaches in implementing BSC in the civil service. Further, they signified the existence of difficulty in the pace of the implementation, as challenges in implementation have been immense. Different informal assessments in trainings and discussions with officials also support this evidence.

1.3. Basic Research Questions

The research made an effort to address the following basic research questions:

➢ What are the challenging factors that affect BSC cascading system from corporate level scorecard to group level as well as individual level in the Federal Civil Service?

➢ What challenges that face the organization to measure organization, groups and employees performance?

➢ What conditions encourage the effective implementation of the cascading system in the federal civil service organizations?

➢ What prospects could be observed in the use of BSC for the Ethiopian civil service

1.4. Objectives of the Study

The research has the following general and specific objectives:

1.4.1. General Objective:

The overall objective of the research is to assess challenges of balanced scorecard cascading system in selected federal civil service organizations and to suggest possible solutions.

1.4.2. Specific Objectives:

The research has following specific objectives:

➢ To investigate the underlying challenges which are affecting the balanced scorecard cascading system in the selected organizations;

➢ To align the balanced scorecard cascading system to employee, groups and organization's performance management

➢ To assess how employee perceive and experience on balanced scorecard cascading system

➢ Identify the condition encourage effective implementation of BSC cascading

1.5. Significance of the Study

The findings of this study to show a possible solution on cascading system from tier one to tier two and three and also to show relation on balanced scorecard cascading system and performance evaluation. Finally may assist ministry of civil service (MoCS) in policy formulation and development of a framework for successful implementation of BSC.

1.6. Limitations and Delimitation of the Study

1.6.1. Limitations of the Study

Like all research, this study had limitations. The sources of difficulties encountered in this study were described as follows: most of the documents that are concerned with balanced scorecard plans are written in Amharic. To translate in to the required instruction language (English) takes longer period. Another problem encountered in the study has to do with the respondent's unwillingness to cooperate due to suspicion that disclosing information may lead to negative effect on their work. It is very important to note that these limitations did not have any significant interference with the outcome of the study

1.6.2. Delimitation of the Study

The study assessed the challenges of balanced scorecard cascading system in selected federal civil service particularly in six ministries. Although, there are different issues that can be researched in relation to BSC, this study is delimited to geographical i.e. it focus only six federal civil service organization not include regions as well as city administration and focused only cascading not other changes tool related to balanced scorecard. Besides, the scope of this study was spread across civil service organization.

1.7. Organization of the Thesis

The organization of this paper is organized as follows: Chapter two presents the theoretical and empirical review of related literature, while chapter three provides research methodology. Chapter four data presentation, analysis and interpretation and the last was chapter five, finding, conclusions and recommendations.

Chapter Two
Review of Related Literature

2. Introduction

This chapter reviews the theoretical framework balanced scorecard comprises of four sections and several sub-section; the pillars are; origins of BSC, Overview, Reviewing Cascaded Balanced Scorecards, Performance Management concept, empirical studies and the conceptual framework.

2.1. Origins of the Balanced Scorecard

The Balanced Scorecard was developed by two men, Robert Kaplan, a professor at Harvard University and David Norton, a consultant from the Boston area. In 1990, Kaplan and Norton led a research study of a dozen companies exploring new methods of performance measurement. The impetus for the study was a growing belief that financial measures of performance were ineffective for the modern business enterprise. Kaplan and Norton (1996) developed the balanced scorecard in 1990 as a new performance model for 12 American companies. The need for such a model arose from the inadequacies of the traditional financial reporting process, which is based upon an outdated accounting system that was developed for non-interactive, independent organizations. Kaplan and Norton (1992) also developed the balanced scorecard as a way to put strategy and vision, not control, at the center of executive decision making.

The study companies, along with Kaplan and Norton, were convinced that a reliance on financial measures of performance was affecting their ability to create value. The group discussed a number of possible alternatives but settled on the idea of a Scorecard featuring performance measures capturing activities from throughout the organization customer issues, internal business processes, employee activities, and of course shareholder concerns.

Over the next four years a number of organizations adopted the Balanced Scorecard and achieved immediate results. Kaplan and Norton discovered that these organizations were not only using the Scorecard to complement financial measures with the drivers of future performance but were also communicating their strategies through the measures they selected for their Balanced Scorecard. As the Scorecard gained prominence with organizations around the globe as a key tool in the implementation of strategy, Kaplan and Norton summarized the concept and the learning to that point in their 1996 book .Since that time the Balanced Scorecard has been adopted by nearly half of the Fortune 1000 organizations and the momentum continues

unabated. Once considered the exclusive domain of the for-profit world, the Balanced Scorecard has been translated and effectively implemented in both the not for- profit and public sectors. These organizations have learned that by slightly modifying the Scorecard framework they are able to demonstrate to their constituents the value they provide and the steps they are taking to fulfill their important missions.

2.2 Over View of Balanced Scorecard

The balanced scorecard is a management system designed to help everyone in an organization understand and work towards a shared vision. The components of the management system are starting at "high altitude", Mission, Vision, and Core Values are translated into desired Strategic Results. The organization's "Pillars of Excellence", or Strategic Themes, are selected to focus effort on the strategies that matter the most to success.

Strategic objectives are used to decompose strategy into actionable components that can be monitored using Performance Measures. Measures allow the organization to track results against targets, and to celebrate success and identify potential problems early enough to fix them. Engaged leadership and interactive, two-way communication are the cornerstones of a successful management system. Once the strategic thinking and necessary actions are determined, annual program plans, projects and service level agreements can be developed and translated ensure the success of strategy. Engaged leadership and interactive, two-way communication are the cornerstones of a successful management system. Once the strategic thinking and necessary actions are determined, annual program plans, projects and service level agreements can be developed and translated into budget requests.

A completed scorecard system aligns the organization's picture of the future (shared vision), with business strategy, desired employee behaviors and day-to-day operations. Strategic performance measures are used to better inform decision making and show progress toward desired results. The organization can then focus on the most important things that are needed to achieve its vision and satisfy customers and stakeholders, and satisfy its employees. Other benefits include measuring what matters, identifying more efficient processes focused on customer needs, improving prioritization of initiatives, improving internal and external communications, improving alignment of strategy and day to day operations and linking budgeting and cost control processes to strategy.

Step one of the scorecard building process starts with an organization assessment of mission and vision, organization challenges (pains) and enablers and organization values. This step also

includes preparing a change management plan for the organization and conducting a focused communications workshop to identify key messages, media outlets, timing, and messengers. In Step two, strategies, including strategic results, strategic themes, and perspectives, are developed by workshop participants to focus attention on the customer needs and their value proposition. In Step Three, strategies are decomposed into objectives that are linked in cause-effect relationships to produce a strategy map (Step Four) for each strategic theme. As part of Step Four, theme strategy maps are then merged into an overall corporate strategy map that shows how the organization creates value for its customers and stakeholders. In Step Five, performance measures are developed for strategic objectives, and in Step Six, strategic initiatives are developed that support the strategic objectives. To build accountability throughout the organization, performance measures and strategic initiatives are assigned to owners.

Kaplan and Norton's research revealed that, as companies apply a balanced scorecard, they begin to recognize that the scorecard's use leads a fundamental change in the underlying assumptions about performance measurement. The participants in their study found that they could not implement the balanced scorecard without involving senior managers, who have the most complete picture of the company's vision and priorities. This was significant because most existing performance measurement systems have been designed and overseen by financial experts. Kaplan and Norton also developed the balanced scorecard to establish goals, but they assumed that people would adopt whatever behaviors are necessary to arrive at those established goals. They developed the balanced scorecard measures to involve employees in the overall vision. This pioneering research and development of the balanced scorecard provides an understanding that can help managers transcend traditional notions about functional barriers and ultimately lead to improved decision making and problem solving (Kaplan & Norton, 1993).

Kaplan and Norton liken the balanced scorecard to the dials in an airplane cockpit, in that it gives managers complex information at a glance. The balanced scorecard also keeps an organization looking and moving forward instead of backward (Kaplan & Norton, 1992).

Among the other frameworks and models, which significantly contributed to the development of performance measurement systems, there is the concept of balanced scorecard introduced by professors Robert Kaplan and David Norton in 1992.

The Balanced Scorecard is the performance measurement system which incorporates financial and non-financial measurements from four different perspectives; financial, customer, internal business processes, and learning and growth (Kaplan and Norton, 1992). The Balanced Scorecard translates the organizational strategy into a linked set of measures which shape the long term strategic objectives and the ways for attaining and obtaining feedback on those objectives (Kaplan and Norton, 1996b). These objectives are believed to be essential for generating the long-term shareholder value. By investigating various performance indicators, other than those of financial, managers can better monitor progress towards an organization's strategic goals and render them into the actionable objectives (Kaplan and Norton, 1992). Each business unit in the organization develops its own scorecard which is integrated with the scorecards of other units to achieve the strategic objectives. These perspectives, through which the business strategies are planned, implemented and monitored, are interlinked with each other and outlined in a strategy map via a cause and effect relationship (Kaplan & Norton, 1999; 2000).

The Balanced Scorecard is the revolutionary innovative tool which takes a balanced view of an organization by combining financial and non-financial perspectives and providing an organization with a measurable way to execute their business strategies (Niven,2006; Kaplan and Norton, 1996b; Kaplan, 2009). Though recognizing the importance of financial measures as the ultimate indicator of strategy success, the Balanced Scorecard also emphasizes the critical roles played by measures from customer, internal process, and learning & growth perspectives. By considering all these aspects related to this performance measurement system, we decided to select the Balanced Scorecard and study how it works with organizational incentive compensation systems.
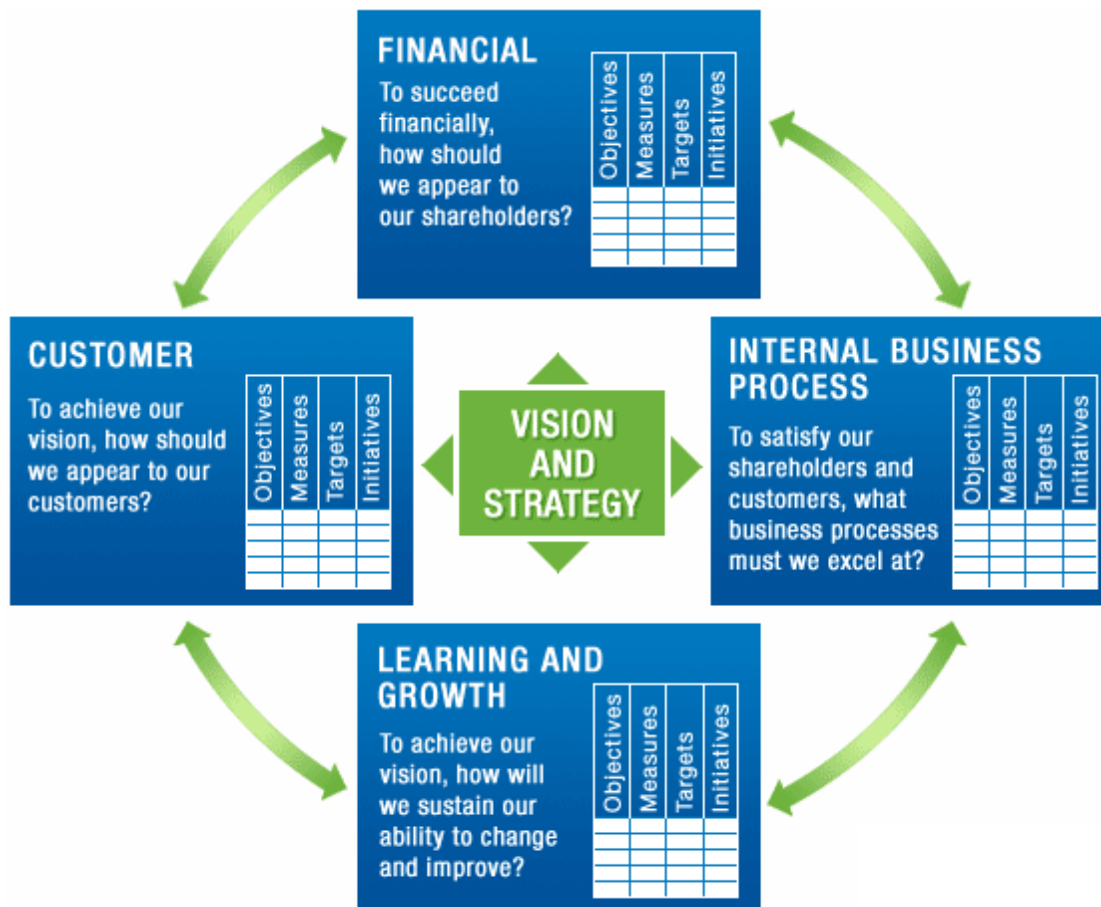
Fig. 1. The Main Structure of a Typical Balanced Scorecard (BSC) Scheme (Source: Kaplan & Norton, 1996)

The balanced scorecard offers a proven framework for translating strategic objectives into performance measurements that evaluate the outcome of the implemented strategy, and provide feedback in the performance of strategic initiatives (Oliveira, 2001). Oliveira concludes that a balanced scorecard framework and its information foundation can be created using the following 10 steps:

- ➢ Building the business case
- ➢ Identifying the strategies
- ➢ Identifying the tactical objectives
- ➢ Identifying performance measurements`
- ➢ Identifying data sources for calculating the measurements
- ➢ Creating a data warehouse to supply the data
- ➢ Selecting information technology to create the data warehouse
- ➢ Creating the balanced scorecard report

➢ Managing the strategy using the balanced scorecard

➢ Refining the tactical objectives in support of the strategy.

Oliveira also articulates that performance evaluation using a balanced scorecard helps to integrate business and clinical performance at strategic and tactical levels by measuring, disseminating, and analyzing interrelated performance indicators. By becoming proficient in the balanced scorecard approach, healthcare organizations can readily assess their vision and strategy and measure performance against established goals (Oliveira, 2001).

BSC is a strategic planning and management system that is used extensively in business and industry, government, and nonprofit organizations worldwide to align day-to-day activities of employees to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals. The BSC should translate a business unit's mission and strategy into tangible objectives and measures (Kaplan and Norton: 1996). Niven (2002) describes BSC as a carefully selected set of measures derived from an organization's strategy. Balanced Scorecard translates an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic measurement and management system (Kaplan and Norton: 1996). Hence, BSC overcomes the limitations of purely financial measurement systems by clearly portraying the value-creating process and critical roles for intangible assets.

Preparing organizational strategies keeping in mind the different perspectives of the BSC is essential. However, the plan in itself is not an end to the process of strategy management, rather execution of the plan is critical to success of an organization as it represents a disciplined process or a logical set of connected activities that enable an organization to take a strategy and make it work (Hrebiniak, 2005). Strategies should be cascaded into department and individual level for organization to realize intended results by communicating the strategy and linking it to personal goals, the scorecard creates a shared understanding and commitment among all organizational participants. When everyone understands the business unit's long-term goals and the means to achieve them, all the organizational efforts and initiatives can become aligned to the needed results (Kaplan and Norton: 1996).

The importance of a holistic performance management and measurement system has been borne out by the government. Understanding the importance of BSC has led organizations to develop balanced scorecards.

A balanced scorecard is a format for describing activities of an organization through a number of measures for each of (usually) four perspectives. A good scorecard documents a strategic logic: cause and effect relationships between current activities and long-term success. As companies and other organizations increasingly depend on their intangible assets, scorecards are becoming a vital tool for management control. Since its first appearance in early 1992, the concept of the balanced scorecard has been widely adopted as a new approach to management both in business and government. A scorecard is an easy-to-understand generic format for describing the ambitions or achievements of an organization. It has proved useful for:

- Communicating strategic intentions, as companies increasingly need to involve managers and employees;
- Discussing activities that are motivated by strategic aims rather than current necessities, such as development of competencies, customer relationships, and IT, and how these will pay off in the future; and
- Monitoring and rewarding such activities.

These aims are equally important in business firms pursuing long-term profitability and in non profit making organizations, such as government agencies. Compared to other ways of describing what an organization does or should do, balanced scorecards have two distinguishing Features:

- One is the almost simplistic format of the scorecard itself, where a restricted number of measures are used for each of four perspectives on a business activity: its financial performance, its customer interface, its internal processes, and its learning and development; and another is the insistence that perspectives and measures should be ''linked''. The particular efforts we make in order to learn, or improve our processes, or make customers happier, must be based on our conviction that these will cause future success.

2.3. Balanced Scorecard as Strategic Management System

Most organizations' operational and management control systems are built around financial measures and targets, which bear little relation to an organization's progress in achieving long-term strategic objectives. Thus, most organizations place emphasis on short-term financial measures, and leave a gap between the development of a strategy and its implementation. A balanced scorecard allows management to rely not only on short-term financial measures as sole indicators of organization's performance, but also three different, operational measurement set.

Balanced scorecard introduces four management perspectives that contribute to linking long-term strategic objectives to with short-term action. (Kaplan and Norton, 1996b) Keeping aforementioned statement in mind, Kaplan and Norton (1996b) argued that a balanced scorecard can be used as a strategic management system, and it has ability to link short-term goals to long-term objectives that Atkinson (2006) required from. The use of a balanced scorecard has evolved, and organizations are utilizing a balanced scorecard in various ways (Henri, 2006; Malmi, 2001; Mooraj et al, 1999; Speck bacher et al., 2003; Yu et al., 2009). The longer organizations are using a balanced scorecard, the more probable it is that a balanced scorecard is used in facilitating the implementation process of a strategy. However, Kaplan and Norton (2001b) admitted that not all balanced scorecards in use are strategic management systems, and a balanced scorecard could be used as a stakeholder scorecard or as a key performance indicator scorecard. These scorecards are missing a critical cause-and-effect relationship between measures, and they are not intended to support strategy implementation. Next, a light is shed on how a balanced scorecard can be used as a strategic management system to receive an accurate impression that assists in reflecting the essence of a balanced scorecard.

Linking the balanced scorecard measures to strategy

Three principle that enables the organizations balanced scorecard to be linked to its strategy:

1. Cause and effects relationships
2. Performance drivers
3. Linkage to financials

2.4 Cause and Effects Relationships

A strategy is a set of hypothesis about case and effects. Cause and effects relationships can be expressed by a sequence of if -then statements. for example a like between improved sales training of employees and higher profits can be established through the following sequence of hypothesis; if increase employees training about products ,than they will become more knowledgeable about the full range of products they can sell; if employees are more knowledgeable about the products than their sell sales effectiveness will improve. If their sales effectiveness improves than the average margins of the products they sell will increase. A properly constructed scorecard should tell the story of the business units through such a sequence of cause and effective relationship. The measurement system should make a relationships

(hypotheses) among objectives (a measure) in the various perspectives explicit so that they   can managed and validate. Every measure selected for a Balanced Scorecard should be an element of a chain of cause and effect relationship that communicates the meaning of the business unit's strategy to the organization.

2.5 Outcome and Performance Driven

 Balanced scorecard uses certain generic measures. This generic measure tends to be core outcome measure, which reflects the common goal of many strategies, as well as similar structure across industries and companies. These Generic outcome measures tend to be lag indicator such as profitability, market share, customer satisfaction, and customer retention and employee skill. The performance drivers, the lead indictors, are the ones that tend to be unique for particular business units a good balanced scorecard should have a mix of outcome measures and performance driver outcome measures without performance drivers do not communicate how the outcome re to be achieved. They also do not provide an early indication about whether the strategy is being implemented successfully. A good Balanced Scorecard should have an appropriate mix of outcome (lagging indicators) and performance drivers (leading indicators) that have been customized to the business units' strategy.

Linkage to Financials

With the proliferation of change programs under way in most organizations today, it is easy to become preoccupied with such goal and quality, customers satisfaction, innovation and employee empowerment for their own sake. A balanced scorecard must retain a strong emphasis on outcome, especially finical ones like return on capital -empowered or economics value added. Many managers fail to link programs such as total quality management, cycle time reduction, reengineering and employee empowerment to outcomes that directly influence customers and that deliver future financial performance ,in many organization ,the improvement programs have incorrectly been taken as the ultimate objectives.

2.6 Aligning balanced scorecard and strategy

After the strategic perspectives of a balanced scorecard are illustrated and examined, it can be said that a balanced scorecard can be used as a strategic management system. However, not all balanced scorecards are used with the view of facilitating strategy implementation. Strategic perspectives form a basis to create a strategy map for an organization, and consequently a

strategy map provides a framework for strategy implementation. For an implementation phase Kaplan and Norton (2001c) have distinguished five indicators, or principles, how an organization can align a balanced scorecard and a strategy. Kaplan and Norton (2001c) call an ideal organization as a strategy-focused organization, which means an organization complies with all principles. Principles are listed below, and additionally figure 3 illustrates more in detail how principles can be realized in practice:

1. Translating the strategy to operational terms
2. Aligning organization to create synergies
3. Making the strategy to everyone's everyday job
4. Making the strategy a continual process
5. Mobilizing leadership for change

2.6.1. Translating the Strategy to Operational Terms

According to Kaplan and Norton (2001c) translating the strategy to operational terms creates a common and understandable point of reference for all organizational units and employees. In addition, translating a vision facilitates the process of building a consensus around an organization's planned strategy (Kaplan and Norton, 1996b). Operational terms are determined in the aforementioned strategy map process which links a strategy to action. Operational terms are the outcomes of a strategy map, for example measures. Moreover, Kaplan and Norton (1996b) described a strategy map as the integrated set of objectives and measures, which are agreed upon by all senior executives.

2.6.2. Making the Strategy to Everyone's Everyday Job

A strategy-focused organization makes the strategy everyone's everyday job (Kaplan &Norton, 2001c). Furthermore, Kaplan and Norton (1996b) argued that communicating and linking allows an organization to communicate a strategy up and down in an organization and link it to departmental and individual objectives. A balanced scorecard enables all levels of an organization to understand a long-term strategy and that both departmental and individual objectives are aligned with a strategy. If a strategy is well communicated and understood, employees are able to conduct their day-to-day business in a way that supports a strategy. Organizations should communicate their strategy and balanced scorecard holistically in order to implement a balanced scorecard successfully. Instead of cascading objectives through the chain

of command, targets should communicate a strategy down to individual employees. Moreover, individual employees and departments at lower level should be challenged to develop their own balanced scorecard objectives to ensure a successful strategy implementation.

2.6.3. Making the Strategy a Continual Process

Organizations usually base their management processes around budget and operating plan and may unintentionally ignore strategy management, although making the strategy a continual process allows an organization to ingrate management processes (Kaplan and Norton, 2001c). To make a strategy a continual process, organizations should first link their budgeting process to a strategy. A strategy can be linked to a budget through creating operational and strategy budget. A strategy budget ensures investments in developing new capabilities, reaching new customers and markets and improving existing processes. Second, when strategy is made a continuous process, management meetings dealing with a balanced scorecard and strategy are introduced on a monthly or quarterly basis. In addition, open reporting supports the idea of making strategy everyone's everyday job. Results that are made available for everyone in an organization allow employees to see how an organization is performing at the moment. Finally, a continual process evolves and it becomes also a process for learning and adapting the strategy. Learning and adaptation develop through analyzing strategic hypotheses: first, an organization makes its best estimate actions needed to perform well, and then it is able to test strategic hypotheses with a balanced scorecard. Testing is possible since cause-and-effect linkages are created earlier to a balanced scorecard. If a linkage is working, higher values in one perspective should be reflected also in the other perspectives.

2.7. Reviewing Cascaded Balanced Scorecards

Cascading is the key to organization alignment around strategy. Optionally, objectives for customer-facing processes can be integrated into the alignment process to produce linked outcomes and responsibilities throughout the organization. Performance measures are developed for all objectives at all organization levels. As the scorecard management system is cascaded down through the organization, objectives become more operational and tactical, as do the performance measures. Accountability follows the objectives and measures, as ownership is defined at each level. An emphasis on results and the strategies needed to produce results is communicated throughout the organization. Following development of the corporate scorecard,

business and support unit scorecards are prepared. Then team and individual scorecards are developed to link day to- day work with department goals and corporate vision.

Cascading the corporate scorecard throughout the organization to business and support units, and ultimately to teams and individuals. Cascading means translating the corporate scorecard into department and division scorecards that are aligned with corporate strategy. In other words, aligning and translating corporate strategy throughout the organization. We have found that the most effective way of cascading is to start with the objectives and measures from the enterprise-wide (Tier 1) strategy map, and develop supporting objectives (and measures) for business and support units (Tier 2), and again for teams and individuals (Tier 3). Shown in the figure 2 below
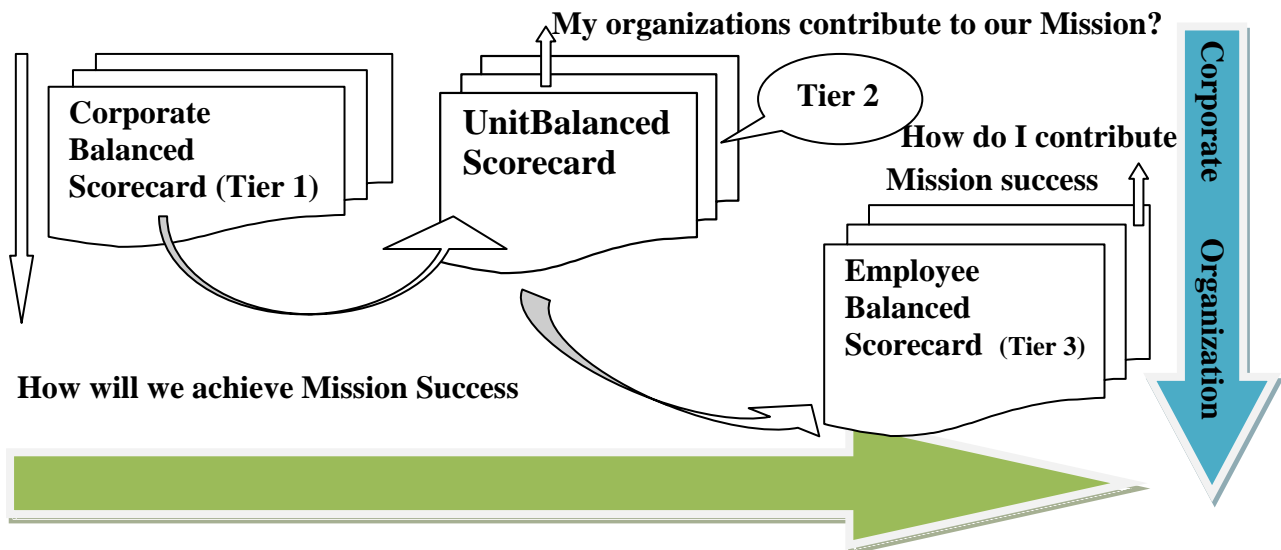
Fig 2. Balanced Scorecard Cascading. (*Source* Balanced Scorecard Institute, 2007*)*

Following in a typical organization, separate scorecards are developed for each major department and support office, and these scorecards are linked to the corporate scorecard through objectives. Since objectives are the building blocks of strategies, the alignment of objectives aligns strategy. Performance measures align as well, some as roll-ups to higher-tier measures, and sometimes to composite measures where the weighted average of a number of measures is used as a composite index. Cascading to the objectives, tasks, and activities of Tier 3, aligns corporate and department strategy to teams and individuals. In some (typically large) organizations, an additional cascading level may be used, such as for customer-facing services.

Strategies developed during the corporate scorecard building process are the links that make the mission and vision of the corporate organization operational to operating business and support units, such as IT and human resources. Starting with a corporate scorecard and cascading

objectives down to business and support units and then to teams and individuals assures that the work performed in all organization units is relevant and linked to organization mission and strategy. Each business and support unit can "connect the dots" and trace the work that they do back up to the overall "big picture" direction of the organization. The concept of cascading, assuming one starts with a corporate scorecard at Tier 1, and then develops Tier 2 scorecards. One could continue the example to Tier 3 scorecards by developing Tier 3 objectives and connecting them to Tier 2 objectives. As a practical matter, objectives are more operational and less strategic as one goes farther down to lower tiers. For example, teams and individuals link what they do at Tier 3 (typically tasks and activities) to what the organization must do to be successful (objectives and strategies) at Tier 2. Some organizations start not with a Tier 1 scorecard, but with a Tier 2 scorecard. This could occur when a support unit scorecard is built first (e.g., IT). In this scenario, other scorecards are developed horizontally (e.g., to Finance or HR) and/or vertically (e.g., to Tier 1 corporate, or to Tier 3 teams and individuals). In these situations, it is important to keep strategic intent of the organization in mind, to avoid sub-optimizing a department's activities at the expense of enterprise goals. (Howard Rohm and Larry Halbach, vol. 3 issue 2)

As with Balanced Scorecard development in the broad sense, cascading can be accomplished in either a matter of weeks or it may require months, depending on the size of organization and scope of the Balanced Scorecard implementation. I'm all for the momentum generated with a waft implementation timeline, because the frenzied level of activity often unites people in a desire to achieve a common purpose. However, rapidly cascading the Scorecard poses possible, some organizations will forgo the necessary task of reviewing the cascaded Scorecards to determine if in fact they are aligned with overall strategy and have everyone rowing in the same direction. Skipping this requisite task can often lead to cascading efforts that produce an ad hoc mix of Balanced Scorecards scattered throughout the company, which do little in uniting employees toward a common strategic goal, and in fact may even drive wedges between cooperative efforts, jeopardize effective resource allocation decisions, and generate confusion and hostility toward the process.

Just as a simple checkup with your doctor can alleviate the possibility of severe pain and suffering down the road, reviewing cascaded Scorecards is a diagnostic exercise that is sure to pay benefits in enhanced focus, alignment, and understanding of corporate strategy. As a starting point in your review efforts, recruit Balanced Scorecard team to audit the Scorecards produced

by their respective business units or departments. This team members' deep functional knowledge combined with Scorecard subject matter expertise arm them with the skills necessary to supply an informed critique on the Scorecards produced within their groups. To assist your team in their efforts, you could look for the following elements when reviewing cascaded Scorecards:

- Adherence to cascading principles. A simple first diagnostic is ensuring that the Scorecards are following the rules you developed when creating cascading principles. For example, do they consistently use agreed-upon terminology and include any required objectives.

- Look for influencing objectives. Creating alignment is the chief goal of cascading, and therefore all cascaded Scorecards should contain objectives and measures that will influence those appearing on the next Scorecard in the chain. Any cascaded Balanced Scorecard containing highly esoteric objectives and measures that display no linkage to those composing the Scorecard one level up should be viewed with extreme caution.

The benefits of scorecards will be greatest in organizations where these are especially important, and in particular when many organization members are involved in maintaining and Utilizing them. Assets such as customer relations, procedures, brand names, databases, etc., used to show up only as costs in planning documents and reports. Gradually, new metrics have been introduced, such as customer satisfaction, cycle times, and brand recognition. A well designed scorecard provides a unifying perspective for these concepts, showing the intended relation between them and future revenues.

The current interest in scorecards reflects the increasing dependence of all organizations on their intangible assets, and of the need to engage employees in the pursuit of strategies where the long term development of such assets is a key to business success. This need will be most apparent in organizations where many employees have customer contacts and where long-term success is highly dependent on interaction with customers and other external contacts. Such organizations need to spend time and effort learning about their environment, improving databases and systems, and creating positive attitudes towards the organization among all stakeholders. Scorecards will guide and focus these activities. Accepted and widely taught metrics such as ''return on capital employed'' are of limited interest in such organizations. Take, as examples,

two companies that are currently the world's largest in terms of number of employees and market value, respectively, Wal-Mart and General Electric.

1. The stock market values Wal-Mart at more than three times its balance sheet assets. This premium is now sometimes called intellectual capital, implying that a reason for this valuation is the realization that there are intangible assets that are not shown on the balance sheet. Even for a manufacturing company like General Electric the premium is almost as large as the assets shown on the balance sheet.

2. Owners hold management responsible for developing the total shareholder value, not just the balance sheet, and there is currently a debate how new metrics describing intangibles should be added in external reporting. Inside these companies the need for change will be even more apparent. Management control is still often based on financial numbers very similar to those in external reports. These numbers give very little guidance to managers who are most important decisions concern customer relations, competences, brands, systems, etc. Resources spent on these show up as expenses rather than assets. When management control is exclusively financial, there will be a temptation to neglect.

2.8. Performance Management

Performance management is a means of getting better results from the organization, teams and individuals within an agreed framework of planned goals, objectives and standards (Armstrong and Baron, 2003) Performance management is the use of performance measurement information to effect positive change in organizational culture, systems and processes, by helping to set agreed-upon performance goals, allocating and prioritizing resources, informing managers to either confirm or change current policy or program directions to meet those goals, and sharing results of performance in pursuing those goals. Performance management includes activities to ensure that goals are consistently being met in an effective and efficient manner. Performance management can focus on performance of the organization, a department, processes to build a product or service, employees, etc and it is often characterized as:

- Strategic - about the business as a whole and the long term;
- Integrated - aligning individual and business objectives; linking functional plans, including different HR initiatives, such as organization development and reward;

- Improvement-focused - as much to do with the "how" of performance as the "what";
- *Developmental* - supporting individuals and teams in continuously raising their capabilities

Managing employee performance is an integral part of the work that all organization managers and rating supervisors perform in appraising their employees. It is as important as managing financial resources and operation outcomes because employee performance or the lack thereof, has a profound effect on both the financial and operation components of any organization.

Strong performance management practices are critical to the success of almost any organization. When it is effective, performance management drives positive operational outcomes by encouraging the desired attitudes, behaviors and results in employees. However, performance management is one of the key areas where organizations usually struggle because of the challenge of maintaining an ongoing commitment and putting forward a continuous effort in applying fair, objective and consistent processes that measure and evaluate employee performance over time.

Nationwide performance management system and procedures is issued, which is expected to be applicable both in public institutions and business sectors. These system and procedure show how to design and document the expectations of individual and organizational performance, provide a meaningful process by which employees can be recognized and rewarded for significant contributions to the organization, and set a mechanism to improve individual/organizational performance as necessary.

To accomplish these objectives, managers need to identify organizational goals to be accomplished, communicate organizational goals to employees that support the overall strategic mission and organizational goals. Managers and supervisors should monitor and evaluate employee performance, and use performance as a basis for appropriate personnel actions, including rewarding noteworthy performance and taking action to improve less than successful performance.

If a performance management process is to be useful, it must speak to the individual and the organization. In other words, what is in the plan must be relevant, strategic and be part of the fabric of the organization. The plan must link employees to their organization and its strategy in a real way. Employees need to be able to see how working their plan will make both them and their organization more successful. In order to do that, the plan must link, at least in part, to

organizational, departmental and job specific mission and planning. Other elements must enable the success of the individual.

Performance management is an everyday activity, not something done two, three or four times a year. Elements of everyone's plans should be visible in what they do week in week out. If plans are developed and aligned properly, employees and managers should be able to link what they are doing almost daily to something in their plan.

2.8.1. Personal Effectiveness Appraisal

In the ordinary course of working, every manager should have sufficient contact with subordinate to be able to tell them when they are doing good job or bad one. This contact is foundation of good every day management: it must be an ordinary everyday management activity and managers must hold their managerial subordinate accountable for doing it. Such feedback must be provided in connection with a subordinate's efforts regarding ongoing task. Failure to provided regular personal effectiveness feedback constitutes a major managerial shortcoming. It discourages subordinates and drains personally earned authority.

Judgment about a subordinate's personal effectiveness can generate intense feeling. Such judgment affect not only subordinates' pay and progress but also their sense of self-worth and self-esteem and their own judgment about how fair and just that they feel their manager (and organization) has been. Hence, any judgment about a subordinate's having functioned below the manager's accepted standard must be carefully made. It is possible that what might appear to be personal effectiveness problems could arise more from inadequacies in the task formulation and assignment process than from the subordinate's personal effectiveness. Such judgment may sometimes be difficult for managers to make because of possible overestimation of their own competencies in this area, with resulting blind spots.

Further, the feedback process between the managers and subordinate may not be as good as the manager thinks. Most managers consistently overestimate the amount of feedback that they routinely provide to subordinates. Sometimes this overestimate is simply an oversight on the part of the manager. At over times, managers may be too wrapped up in their own work to find the time, or they may feel that their response is so obvious that it does not warrant feedback. Sometimes, the problem is merely that the subordinate interprets a given message not as a feedback but as just another message. Regardless of the cause, it is possible that in situations where a subordinate's effectiveness has been judged to be substandard, the subordinate may feel

that he or she was not provided with adequate on-going feedback information, either about performance or about personal effectiveness, and that, as far as he or she was concerned, things were going satisfactorily.

Personal effectiveness feedback is vital to managerial leadership. It is the means by which organization convey work standards to their employee. Good manager leaders go the external mail to ensure that they are feedback responsive: that their subordinates not only are provided with adequate feedback but also clear understand that they have, in fact, received such feedback.

It is essential to determine the effectiveness with which subordinates carry out their work. Judgments regarding how well subordinates have carried out their work must be based on an assessment of the following factors.

- Where outputs produced consistently?

- Where the circumstance under which subordinates produce their results fairly ordinary, relatively free of unexpected difficulties, or where there messy surrounding problem with which subordinate coped or did not cop?

- Could subordinate have been expected to have done better or worse under the circumstances?

- Did subordinate exercise discretion on assigned tasks within agreed upon limits?

- How well did subordinates work with their colleagues? Where they team players or did they prefer to go it alone? What was the nature of the subordinates' working relationships outside their team?

- What type of information and advice did subordinates provide to their manager? Was it relevant and useful? Did it show that the subordinates where able to grasp the important aspects of their manager's work?

- IF the subordinates where in an advisory role, did they take the initiative in offering expert advice?

It is essential to conduct an on-going assessment of the personal effectiveness of subordinate managers. The personal effectiveness of subordinates' managers can be judged by how effective they are in managing their own subordinates. This judgment is heavily dependent on how managers have carried out the following four sets of tasks.

1. The capacity to develop adequate plans is a very important ability of any manager. Without it, Managers will simply not be able to cope with the full-scale complexity of the work facing them

2. Managers must evaluate the overall quality of performance of immediate managers and their teams. Judgment must be reached about how well the managers have managed their subordinates. This judgment calls for an evaluation of the nature of the working relationship between managers and their subordinates

3. By observing the SoR, the manager can evaluate the nature of the information regarding subordinate two strata removed which was provided upward by the subordinate manager. Was the information relevant and accurate? Did it coincide with the senior manager's own judgment regarding the subordinate manager's subordinates (the SoRs)

4. Judgment of personal effectiveness of managers must take into account whether or not any continuous improvement projects have been initiated, progressed or successfully completed.

Managers must, from time to time, record significant examples of better or worse instances of personal effectiveness of subordinates. These brief records are essential to be able to refer back to when caring out an annual personal effectiveness and merit award review. Managers should always ensure that their subordinates are apprised of any recorded judgments. These should be no surprise, judgment about inefficient personal effectiveness levels must trigger coaching and training.

Chapter Three

Research Design and Methodology

3.1. Introduction

In this chapter, methodological underpinnings and choices made in the empirical research are explicated and justified. Firstly, the chosen research method is presented and this section provides explanation why the specific method was chosen. Subsequently, issues related to the generalizability, validity and reliability of the study are discussed and their relation to the chosen method is explained. Lastly, a description is provided how the study was carried out, including preparation and making interviews, document analysis and the theoretical interpretation process of the empirical data.

3.2. Research Design

The research design applied is survey to successfully meet the research objectives by analyzing the immediate situation. This approach is preferred as it helps in locating problems/challenges faced in the BSC cascading system and identifying solutions in the organizations under the current study context. The research instrument for the study is designed to extract responses relating to current implementation and use of BSC in the selected organizations. The data secured from different sources organized and categorized under thematic areas in view of general and specific objectives of the study and analyzed descriptively supplemented by quantitative data.

Tashakkori and Teddlie (2003) argue that multiple methods are useful if they provide better opportunities for analyzing research questions and where they allow bettering evaluating the extent to which the research findings can be trusted and inferences made from them. There are two major advantages to choosing to use multiple methods in the same research project. First, different methods can be used for different purposes in a study. Due to its nature of inquire and scope, the research design which this study used was descriptive survey methods which mainly quantitative and to some extent qualitative approach. I.e. that is mixed approach. The terms quantitative and qualitative are used widely in business and management research to differentiate both data collection techniques and data analysis procedures. One way of distinguishing between the two is the focus on numeric (numbers) or non-numeric (words) data. Quantitative is predominantly used as a synonym for any data collection technique (such as a questionnaire) or data analysis procedure (such as graphs or statistics) that generates or uses numerical data. In

contrast, qualitative is used predominantly as a synonym for any data collection technique (such as an interview) or data analysis procedure (such as categorizing data) that generates or use non-numerical data, and also according to Cook and Reichardt (1983), the qualitative Paradigm is said to have positivistic, hypothetical-deductive, Particularistic, objective, outcome oriented.

The main reason to employee this approach was that it helped the researcher to stick or to supplement finding via complementing data gathering tools that could not otherwise be obtained by one type of design or instruments, because mixed research design helps to come up with the reliable and inclusive finding with limited time period that objectively measures and indicates its meaning, relationships facts etc. in the actual work setting.

3.3. Research Method

The object of descriptive research is 'to portray an accurate profile of persons, events or situations' (Robson 2002). This may be an extension of, or a forerunner to, a piece of exploratory research or, more often, a piece of explanatory research. It is necessary to have a clear picture of the phenomena on which you wish to collect data prior to the collection of the data. Saunders et al. (2007) described different procedures suggested by Yin (2003) that are particularly applicable for qualitative analysis. He goes on to describe that after the analytical framework grounded in existing theory is developed, it is tested and explained in a real case example. For the purpose of this study, It starts by researching the theoretical framework in order to link the study to the existing knowledge of the Balanced Scorecard. Further, all potential reasons which cause a BSC Cascading to fail will be investigated. In the first step of the study, the goal is to gather as many insights as possible about the research problem which will then be used to shape the research. The theory gathered from books, articles, studies about the Balanced Scorecard and the possible reasons, discovered through research, for different organizations to abandon the BSC will give the necessary insights to shape the questioner and interview questions. The literature review starts with a short introduction of the concept of the Balanced Scorecard which is following by an identification of the most serious barriers obstructing its successful implementation. Both the theory about the BSC and the barriers are further used as a background for developing interview questions. The interview participants are people who are in charge of the BSC implementation project in the organizations. The findings will derive from the collected in the interviews and other data gained from different documents and discussions conducted with the directorate director, team leader and process owner in selected organization.

3.4. Source Data

The study was based on primary and secondary sources. The literature review entirely depends on secondary sources. The primary data were obtained from random selected target groups of six Ministry employees and directorate director, team leaders and process owner. While the analyses depend on primary data that be collected through structured questioner and unstructured interview from selected experts from selected organizations and secondary data that was found from Ministry of Civil Service**.**

3.5. Study Population and Sampling Techniques

Selected federal civil service organization were the target population of the study, out of this six ministries are selected as a sample through a criteria on their performance on implementation of balanced scorecard. According to Ministry of Civil service, Federal Reform Programs Directorate data, organizations are divided in to three categories, i.e. high, medium and lower level, the organizations covered in this study, the first two organization are selected according to their high achievement in implementation of balanced scorecard, and the next two organization are selected in medium level, the last but not the list two organization are at lower level on the implementation of balanced scorecard. The population relevant to this research study was the selected   FCSOs. In order to have a more holistic perspective about the challenges of BSC cascading system and its implementation, the targeted respondent groups are employees, technical team members/reform unit expert and the process directors/process owners/team leaders of the selected FCSOs. Data was collected from six different federal civil service organizations by structured questioners distributed 100 copies and unstructured interview of selected 60 experts from selected civil service organization. The qualitative data will collect, transcribed, and grouped. Double data entry and checking were used to minimize errors. Oral consent to participate in the study was obtained from all respondents and the data collected was triangulated with secondary data source.

3.6. Instruments of Data Collection

To collect the mandatory data for this study, basic instruments for descriptive survey methods such as structured questionnaires and semi-structured interview with guiding questions were prepared and tested ahead to ascertain its reliability. The parameters used in this study were made to pinpoint for conformity with the theoretical framework of balanced scorecard   like organizational assessment, strategic themes, strategic objective, communication and training.

Likewise using Lenkert scale and open-ended questionnaire where employed to obtain the required data and interview where held with employee, lower, middle and in some extent top managers to gather data which can complement with survey data gathered by using questionnaires.

3.7. Procedures of Data Collection

To gather data for the study, the researcher developed questionnaire based on the literature organized. To maximize the reliability of the questionnaire, it was given to experts and the advisor for a comment. These experts forward their comments on the issue of a clarity and arrangement of questions. These comments are considered and the questionnaire was updated. Following the finalization of the questionnaire, researcher has contacted six ministries. In each ministry first discussed the purpose of the research to get their support and after the acceptance selected a departments and individual, while distributing the questionnaire, each respondent was given orientation on how to fill the questionnaire. Moreover, the qualitative data are collected by the researcher during the month of 12-20 June, 2014 and interviewed with selected employees, i.e. directorate director, team leader, process owner and BSC team theme. The reason behind to mainly focus only on these participant was to understand in-depth the extent of employees' perception of BSC cascading.

3.8. Reliability and Validity

The reliability of a measure represents the elimination of any biases such as interviewer or respondent biases and, according to Robson (2002) asserts that there are four threats to reliability, i.e. subject or participant error, observer error and observer bias therefore, assures consistency of measurement across time and the different items in the instrument. To reduce the interview biases and obtain reliable information, let respondents speak freely and openly and without any influencing comments, to ensure the highest degree of reliability and validity, researcher conducted a number of interviews with both the higher-positioned and lower-level managers and within the organizations.

A measure is consider reliable if a person's score on the same test given twice is similar the scores should be the same all the time, this can be very difficult to explain. Nevertheless, this assumption indicates the reliability is a ratio or fraction of some nature.

Reliability=True level on the measure/the entire measure (Justus Inonda Mwanje, 2000)

Validity is concerned with whether the findings are really about what they appear to be about. Is the relationship between two variables a causal relationship (Saunders et al, 2005). Validity deals with the extent to which the fundamental truth of the situation has been detained and not been misled by particular influences (Maylor and Blackmon, 2005). By ensuring the validity, the researcher also refers to the extent to which obtained access to the research participants' knowledge and experience. The high level of validity of our findings lies within the transcription process explained earlier in the method section. Researcher gathered the empirical data in a way which allowed to focusing on taking notes and interpreting nonverbal communication and the other one on the interview itself. Transcription and discussion of the collected data took place as soon as possible before and after the transcription was held. As stated earlier, intentionally avoided the use of recording device since it could jeopardize to some extent the respondents' willingness to stay anonymous. As a result, could have got biased information.

Validity and reliability are also important aspects of the survey research conducted. To ensure the validity of our survey sampling, as suggested by Given, (2009), designed the questions in a way that the analysis would precisely measure and reflect what the research wanted to know and would not be distorted by any factors. The reliability of the survey sampling was ensured through the investigation of the question wording and whether they asked for the data in the most appropriate manner.

3.9. Methods of Data Analysis

The data analysis is concerned with descriptive statistics integrated with qualitative techniques are used. After the data had been collected the response given by the respondent are initially verified, edited , categorized, encoded, tabulated and analyzed using statistical packages. i.e. SPSS version 17.

The analysis of data was made by using frequency, percentage and mean value, this measures of central tendency are mainly used to describe the data in a meaningful manner that could portray the perception of employees to the BSC cascading   challenges and its implementation.

Chapter Four
Data Presentation, Analysis and Interpretation

4. Introduction

This chapter contains an analysis of the information obtained from the various respondent groups. Analysis of the results provides answers to the questions posed in chapter one concerning the challenges of Balanced Scorecard cascading system at the   selected Federal Civil Service Organizations. The implications of the findings are presented throughout the chapter and results are compared and contrasted with those uncovered in the related literature in chapter two.

The information used in this section is obtained through documentary review; the interview made with selected process owners/team leaders of the organizations studied and with key informants of selected ministries; questionnaires filled by the employees of the sampled organizations. The interview and the questionnaire used were planned in such a way that it can reveal information on the challenges in the BSC implementation.

The chapter is organized into nine sections. First, the Background information of the respondent groups is presented. Second, Understanding and perception of BSC process. Third, Strategic planning, fourth, Communication and Transformation. Fifth, Performance Monitoring six, Performance Evaluation. Seventh, Results, Eight, Human Resource, Nine, Organization Culture , Tenth, Training and Development and finally the challenges of BSC as per the views of the various respondent groups were summarized.

4.1 Background Information of the respondent

In this research, researcher selected six different ministries, as shown in the following table

Table. 1. Name of the organization

Name of The Organization	Sampled Employees	Returned Questionnaires	Frequency	Percent	Valid Percent	Cumulative Percent
Ministry of Trade	15	14	14	15.2	15.2	15.2
Ministry of Mining	15	14	14	15.2	15.2	30.4
Ministry of Agriculture	15	15	15	16.3	16.3	46.7
Ministry of water ,Irrigation and Energy	15	15	15	16.3	16.3	63.0
Ministry of Education	20	19	19	20.7	20.7	83.7
Ministry of Urban Construction and Development	15	15	15	16.3	16.3	100.0
Total	100	92	92	100.0	100.0	

As indicated in the Table 1, above, out of the total 100 Questionnaires dispatched 92 (92%) were successfully completed and returned, that is the collectability rate of the questionnaire distributed to employees 92% which implies very dependable figure to conclude about the target population of selected civil service. whereas that the remaining questionnaires were unable to be returned by the respondent, so that they were fully excluded from the research the number of respondents from the Ministry of Education which account for 20.7 %, Ministry of Agriculture, Ministry of water, Irrigation and Energy Ministry of Urban Construction and Development are 16.3 % respectively and the remaining two organization i.e. Ministry of Trade and Ministry of Mining 15.2% correspondingly.

The Second variable that is displayed in Table 2 is the educational level and age of the respondent groups. According to the data below, 56.5% are first degree holder, 38% of the respondents have second degree holders, 3.3% are diploma and the remaining 2.2% are PhD holders. Likewise concerning the age distribution of respondent in the table shows reasonable age distribution the majority 63% of the respondents were found in the age group of 25-35 years, 27.2% followed by 36-45 age group and 5% of the respondents fall in 46-55 years old and 3.3% are less than 25 years old and the remaining 1.1% are >56 years old. This implies that respondents of the survey study were fairly included from all the age groups.

Table 2: Current Level of Education and Age Level

	Current Level of Education			Age Level		
		Frequency	Percent		Frequency	Percent
Valid	Diploma	3	3.3	<25 Years	3	3.3
	BA/BSC	52	56.5	25-35 Years	58	63.0
	MA/MSC/MBA	35	38.0	36-45 Years	25	27.2
	PhD	2	2.2	46-55 Years	5	5.4
	Total	92	100.0	> 56 Years	1	1.1
				Total	92	100

Third Variables discus in the following Figure 3. In terms of years of services in their organization, 32.6 % served less than 2 years, 41.3 % served for 2 -6 years, 15.2 % served between 7-10 years and the rest 10.9 % served above 11 years.

Figure 3.Working Experience in the organization

	<2 Years	2-6 Years	7-10 Years	11-15 Years	16-20 Years	> 20 Years
Frequency	30	38	14	2	2	6
Valid Percent	32.6	41.3	15.2	2.2	2.2	6.5
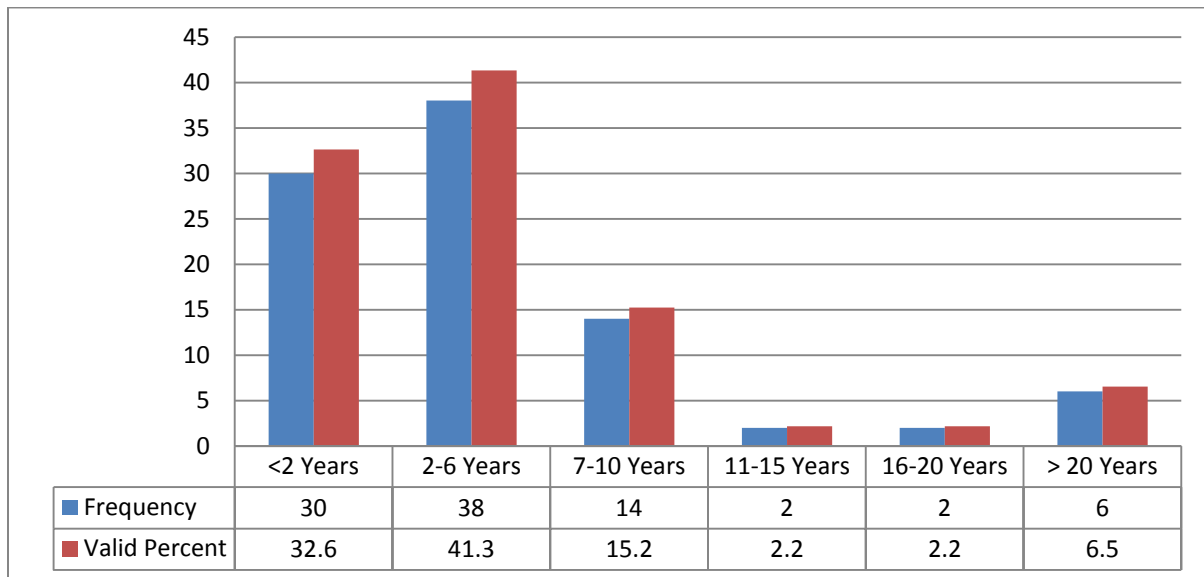
The last Variables in this survey was sex and position in the organization show in table 3, first variables in this tables are Current position in the organization; 65.2% of the respondents are

experts, 16.3% are process owner, 9.8% are directors and the remaining 8.7% are Engineer With regard to their sex of the respondents of the 92 respondents 62% are male and 38% are female.

Table 3.Current Position and Sex of the respondent

	Current Position in Organization			Sex		
		Frequency	Percent		Frequency	Percent
Valid	Expert	60	65.2	Valid		
	Process Owner	15	16.3	Male	57	62.0
	Engineer	8	8.7	Female	35	38.0
	Director	9	9.8	Total	92	100.0
	Total	92	100.0			

4.2 Data Analysis

To facilitate ease in conducting the empirical analysis, the results of descriptive analyses are presented. The parameters used in this study were made to pinpoint for conformity with the theoretical framework of balanced scorecard like understanding and perception of balanced scorecard, strategic planning, communication, performance monitoring, performance evaluation, human resource and training and development. Data was collected from six different federal civil service organizations by structured questioners distributed 100 copies and unstructured interview of selected 60 experts from selected civil service organization.

Out of the total 100 Questionnaires dispatched 92 were successfully completed and returned, that is the collectability rate of the questionnaire distributed to employees 92% which implies very dependable figure to conclude about the target population of selected civil   service.

4.2.1 Understanding and Perception of Balanced Scorecard

Understanding and perception of the employees are the key to implement of balanced scorecard in the organization according to this, the respondent asked balanced scorecard comes on time and initiated from the organization?, As shown table 4 below. 33.7% of the respondents believe that balanced scorecard is not come on time and initiated by the organization, 31.5% are neither agree nor Disagree and 34.8% of the respondent agree the BSC comes on time and initiated by the organization.

Table. 4. Balanced Scorecard Comes on time and Initiated from the Organization

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	2.2	2.2	2.2
	Disagree	29	31.5	31.5	33.7
	Neither agree nor Disagree	29	31.5	31.5	65.2
	Agree	26	28.3	28.3	93.5
	Strongly Disagree	6	6.5	6.5	100.0
	Total	92	100.0	100.0	

The data implies that the balanced scorecard is not initiated and come on time, to strength this data in Focus group discussion and interview with selected 60 employees out of this 65% of the respondents are believed BSC is not comes on time and initiated by the organization but there is a political force to implement this change tools the responded said.

As shown in Fig. 4. below about 68.5% of the respondent respond that Balanced Scorecard are not clearly explained to all involved parties and hasn't got sense of urgency in the organization and 22.8% of the responded that there are no idea about this issue and the remaining 8.7% are agreed that BSC are clearly explained to all involved parties and has got sense of urgency. Most of these respondents have agreed that the critical success elements for managing change vision, urgency, resources, incentives, capabilities, action plan if someone urgency lacking there is apathy.

Fig.4. Scorecard are clearly explained to all involved parties and has got sense of urgency
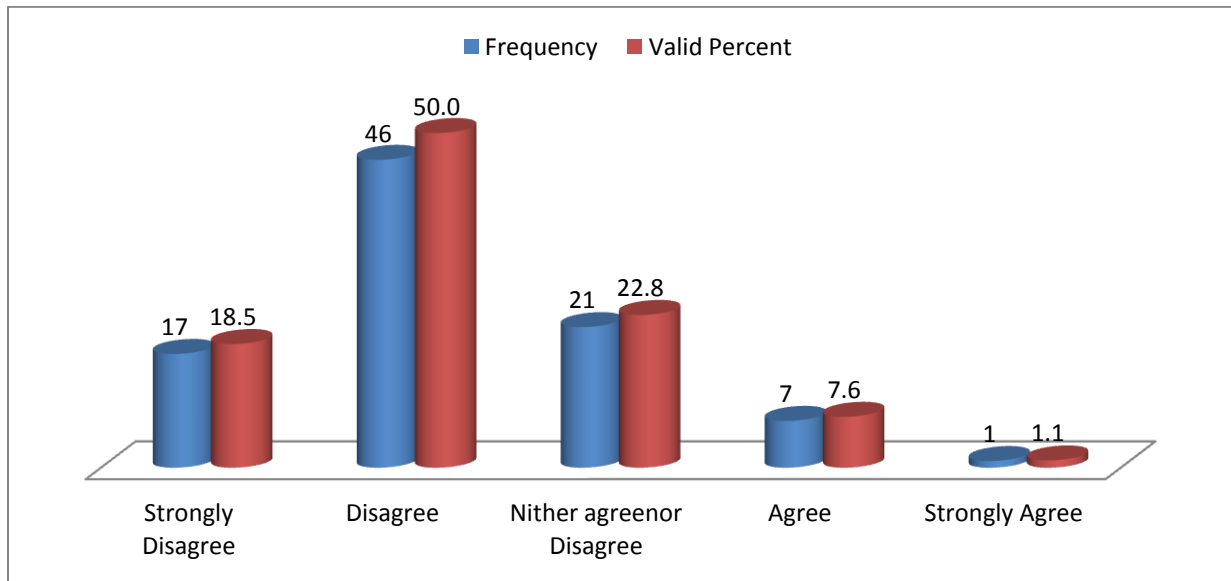
The other variables in the understanding BSC of the respondent   the researcher asked in the relevance of balanced scorecard in their organization as shown in Table 5 as follow:

Table. 5. BSC needed to the organization vision understandable

	Do you believe Balanced scorecard system are needed to your organization		The Organization Vision s Understandable and Desirable and Communicated to All Involved parties	
	Frequency	Valid Percent	Frequency	Percent
Strongly Disagree	3	3.3	8	8.7
Disagree	7	7.6	67	72.8
Neither agree nor disagree	12	13.0	13	14.1
Agree	30	32.6	4	4.3
Strongly Agree	40	43.5	92	100.0
Total	92	100.0		

To be successful of balanced scorecard journey, BSC needs to include all the elements of change management: like Clear, shared vision, Communicate the business case and Leadership. According , although the distribution of the employee response seems 43.5% of the employee responded that strongly agree on BSC are needed to their organization, 32.6% are agree their organization needed BSC and 10.9% of the employees BSC is not needed to their organization and the remaining 13% of the respondent not know whether BSC is needed to their organization. The number of employee strongly agreed (43.5%) is by far larger than those strongly disagreed (3.3%) on that BSC is needed to   their respective organizations. Thus, soft leaning indicates that the more employees are giving us their confirmation that BSC needed to their organization. To strength the above fact, the majority of the Interviewed respondent said that BSC are accepted by employees.

According to Table 5. above, the organization vision is understandable, desirable and communicated to all involved parties , 81.5% of the employees of the organization vision is not understandable and communicate to all involved parties and 14.3 % of the respondent neither agree nor disagree that the organization Vision are   understandable, communicated and participate to all involved parties; like employees, stakeholders and donors and the remaining 4.3% are agree on the organization vision are understandable and communicated. Easily understand from the above data that the organization mission. Vision and values are not clear and easy to understand and communicated to all involved parties as the BSC needed.

Senior leaders in the organization have a paramount roll in the success of the balanced scorecard in the organization through different mechanisms like sharing their experience, creating conducive environment and providing resource. In this case the respondents asked about their senior leaders encourage and creating working environment as shown in Table 6 below, 43.5% of the respondents' are disagree that their senior leaders are not encourage learning to do their job better and 21.7% are not sure or neutral and the remaining 35.8% of the respondents' are senior leaders are encourage learning to do job better. Top Manages commitment to implement BSC the 75% of interviewed expertise said that top managers are not committed and lack of knowledge towards BSC.

Table 6. Senior leaders encourage learning to do their job and create work environment

	Your senior leaders encourage Learning that will help you to do your Job better		Your senior Leader create a work environment that helps you do your job	
		Frequency	Valid Percent	Frequency	Valid Percent
Valid	Strongly Disagree	15	16.3	9	9.8
	Disagree	25	27.2	32	34.8
	Neither Agree nor Disagree	20	21.7	20	21.7
	Agree	25	27.2	23	25.0
	Strongly Agree	7	7.6	8	8.7
	Total	92	100.0	92	100.0

4.2.2. Strategic Planning

Strategic plans can be a vital tool for aligning and guiding all the activities in an organization. Strategy Planning needs the Involvement of the whole organization. Using the Balanced Scorecard, organizations have a great opportunity to beat the odds of effective execution by translating their strategy into its component parts throughout the four perspectives. Strategy is then demystified as employees from across the organization are able to focus on the strategic elements they influence. Therefore the researcher asked the respondent "Our strategic plans are developed by all of us, not just leaders and/or the strategic planning department?" as show Fig 5 below, 50% of the total respondent respond that they didn't participate on the organization.

Fig.5. Strategic Planning

Frequency
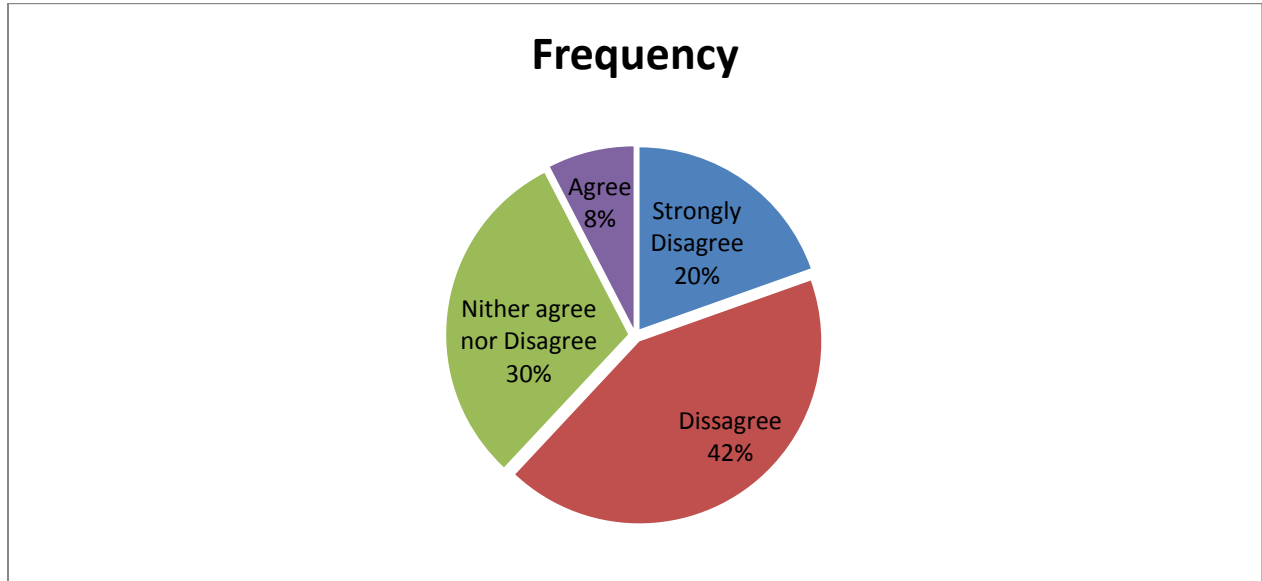
Strategic planning, 30% are they are neither agree nor disagree and the remaining 20% of the respondent are participate in the strategic planning process.

As learned the data above, employees are not participate in the strategic planning but few individual have the responsibility to develop the entire organization planning to strength this fact in focus group discussion the majority of the respondent believed that strategic planning doing by few individual or planning department.

The Balanced Scorecard provides organizations with a means of evaluating the alignment of values throughout the organization. The Scorecard may also be used to track the extent to which an organization is living its stated values. The vision signifies our transition from the timeless mission and values to the dynamic and often messy world of strategy. The vision provides a word picture of what the organization ultimately intends to become. A mission defines the core purpose of the organization why it exists. The mission captures the contribution and value an organization wishes to deliver to humankind and provides a star to steer by in our turbulent world. Values represent the deeply held beliefs within the organization and the timeless principles it uses to guide decision making While the need for a vision statement has been questioned, most organizations agree it provides a critical enabler by clarifying direction,

Motivating action and coordinating efforts, Paul R. Niven (2006). The Balanced Scorecard allows an organization to translate its mission into concrete objectives that align all employees. To provide effective direction, the measures on a balanced scorecard must reflect the aspirations

denoted in the mission statement the second variable of strategic planning was show in the following table.

Table. 7. Organization mission, vision, and values are aligned correctly

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	7	7.6	7.6	7.6
	Disagree	49	53.3	53.3	60.9
	Neither agree nor Disagree	20	21.7	21.7	82.6
	Agree	15	16.3	16.3	98.9
	Strongly Agree	1	1.1	1.1	100.0
	Total	92	100.0	100.0	

As Indicated in the Table.7 above, 53.3% are believed that   the organization Mission, Vision and values are not aligned correctly, 7.6 % are strongly disagree in the alignment of organization mission, vision and values are aligned correctly, 21.7% of the respondent are not sure that of the organization mission, vision and values are aligned correctly and the remaining 17.4% agree the organization mission, vision and value are aligned correctly.

Third Variables in the strategic Planning, organization Pains and enablers of the organization and identification of organization strategic focus areas ("Pillars of Excellence"). According to Table 8. below, the researcher asked respondent about the organization knows its pains and challenges and doing properly, 45.7% are   believed that, the organization pains and challenges are not identify and doing properly, 28.3% of the employees are have no idea and 26.1% of the respondent believe that the organization challenges and pains are clearly identify and doing well.

Table.8. pains and challenges and pillars of excellence

	The organization knows its pains and challenges, and is doing		The organization strategic focus areas ("Pillars of Excellence") are well defined and understood	
	Frequency	Valid Percent	Frequency	Valid Percent
Strongly Disagree	3	3.3	17	18.5
Disagree	39	42.4	45	48.9
Neither agree nor Disagree	26	28.3	15	16.3
Agree	16	17.4	15	16.3
Strongly Disagree	8	8.7	-	-
Total	92	100.0	92.0	100.0

Strategic themes are Represent the major focus areas of the organization the "Pillars of Excellence" Broadly define the business and allow the organization's vision to be decomposed into operational effort and allow mission and vision to be translated into more operational terms. These strategic themes must communicate to all involved parties through different mechanisms till the majority of the employees understood.

The fourth variables shown in table 8. Above, the organization strategic focus areas are well defined and understand? The highest number of the respondent account that 67.4% are said that the organization strategic focus areas ("Pillars of Excellence") are not well defined and understood by the employees, 16.3 % of selected Employees respond that they agree the organization strategic focus areas are well defined and understood and the remaining 16.3% has reservation. 78% of Interviewed employees believed that the organization objectives are not directly ling the organization strategic theme.

Cascading means translate high-level strategy into aligned lower-level objectives and measures and also create alignment around the organization's shared vision, to make strategy actionable to departments, and down to individuals.

As it can be seen from table 9, below, the majority (74 %) has their strategic plans are not cascade from organizational to department and individual level accurately. That is about 7.6 % has supposed that the organization plan are cascading accurately and the remaining 18.5% stated that they didn't know the organization plan are cascading or not. This may indicate that favoritism in assignment of work, which may reduce the commitment level of disfavored employees to achieve their personal plans. To ensure this data the majority (69%) of the interviewed employees, experts, process owner and supervisors said that the organization strategic objectives are not correctly cascade from corporate to departments and also to individual level but some organization cascade corporate to department and also individual level.

Table 9. Our strategic plans cascade from organizational to department and individual level accurately

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	19	20.7	20.7	20.7
	Disagree	49	53.3	53.3	73.9
	Neither agree nor Disagree	17	18.5	18.5	92.4
	Agree	6	6.5	6.5	98.9
	Strongly Agree	1	1.1	1.1	100.0
	Total	92	100.0	100.0	

In balanced scorecard all employees need the opportunity to demonstrate how their specific actions are making a difference and helping the organizations' fulfill its strategic objectives. The best way to do this is by cascading the Balanced Scorecard to every far-reaching level of the organization. When cascade the Scorecard driving it down to lower levels in the organization provide a way for all employees to see how their day-to-day actions relate to the lofty aims espoused in the strategic plan. For employees, strategy is no longer some poorly understood treatise formulated by senior management but is transformed into specific objectives and measures they need to achieve in order to make a meaningful contribution to success. And that is precisely what every single employee in the organization wants more than anything else: to make a contribution.

As depicted in the table 10, below, about 60.9% and 15.2% has that their day to day activities are not linked directly to department and organizational plan. Further, 16.3% has reserved and the remaining 7.6% of the total respondents are agreeing that their day to day activities are directly linked with the department and organizational plan.

Table. 10. Day today activity and overall result of the organization

		your day to day activities are link directly to department and organizational plan and organization mission and vision		I know what overall results the organization is trying to accomplish	
		Frequency	Valid Percent	Frequency	Valid Percent
Valid	Strongly Disagree	14	15.2	2	2.2
	Disagree	56	60.9	32	34.8
	Neither agree nor Disagree	15	16.3	13	14.1
	Agree	7	7.6	37	40.2

				8	8.7
	Strongly Disagree	-	-	8	8.7
	Total	92	100.0	92	100.0

The other variables Described in the above table 10. the researcher asked to the respondent about the overall results the organization, 37% of the respondents disagree about the overall the result of the organization trying to accomplished, 14.1% are reserved, the highest number of the respondent i.e. 48.9% are know what overall results the organization is trying to accomplish.

The balanced scorecard is a change project, and most change efforts struggle to succeed, with lack of communication and inclusiveness of employee's idea in the planning phase being a chief cause of the potential failure. As per the response, in table 11, below 41.2% of the respondents revealed that in the planning stage organization didn't ask their idea, 32.6% neither agree nor disagree and the remaining 27.1% are asked their idea by the organization in the planning stage. The response implies that the employees' ideas are not asked by the organization in the process of planning.

Table. 11. Plan for the future, my organization ask for my idea?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	4	4.3	4.3	4.3
	Disagree	33	35.9	35.9	40.2
	Neither agree nor Disagree	14	15.2	15.2	55.4
	Agree	33	35.9	35.9	91.3
	Strongly Agree	8	8.7	8.7	100.0
	Total	92	100.0	100.0	

4.2.3. Communcation

Leaders unleash enormous internal creativity and energy when they can appeal to employees desire to work for a successful organization that makes a positive contribution to the world. Employees want to take pride in the organization in which they spend much of their waking lives. They should understand how the success of their organization crest benefits not only the shareholders but also to customers, suppliers and the communities in which it operates. Employees should feel that their organization function both efficiently and effectively. Employees should reassure that the organization does not squander resources in pursuit of its

mission. Communication of mission, value, vision and strategy is the first step in creating motivation among employees. Executives can use the strategy map and balanced scorecard communication strategy both what the organization want to accomplish ne how it intends to realize its strategic outcome. Taking all the objectives and measures together provides comprehensive picture of the organization's value creating activities.

This new representation of the strategy communication to everyone what the organization is about: how it intends to create long term value and how each individual can contribute to the organizational objectives. Employees can come to work each day energized about doing their job differently and better, helping advance the organization success and realizing their personal objectives. As table 12. depicts below, 47.8% of the respondents believed that the organization strategy didn't communicate to all employees and Stakeholders, 28.3% replied that neither agree nor disagree and 23.9% of the respondents responded as the organization strategy was communicated to all employees and stakeholders.

Table.12. Communication strategy and plan

	The organization communicate its strategy to all employees and Stakeholders		The organization has a communications strategy and plan.	
	Frequency	Valid Percent	Frequency	Valid Percent
Strongly Disagree	13	14.1	14	15.2
Disagree	31	33.7	23	25.0
Neither agree nor Disagree	26	28.3	25	27.2
Agree	17	18.5	25	27.2
Strongly Agree	5	5.4	5	5.4
Total	92	100	92	100.0

The response implies that the organization didn't communicate its strategy to all employees and stakeholders thus the organization miss the internal change journey, i.e. if the organization create awareness to all employees and stakeholders they understand what the organization exist and the employees increase acceptance, if it increase acceptance the employees develop ownership finally they are committed to work to accomplished the organization mission.

The second variables in the above table.12. shows about the organization communication strategy and plan, according to this 40.2% of the respondents believed that there is no communication strategy and plan in the organization, 27.2% are not sure the organization had

communication strategy and plan and 32.6% said that the organization had communication strategy and plan.

The last two variables in communication as shown figure 6, below the communication between leaders, managers and other staff, accordingly 44.5% of the respondents are said that leaders, managers and other staff are not communicate freely and regularly.

Figure 6.Communction and information

Q3. Leaders and managers communicate freely and regularly to other staff.
Q4.I get all the important information I need to do my work.

■ Valid Percent   ■ Valid Percent

	Strongly Disagree	Dissagree	Nither agree nor Disagree	Agree	Strongly Agree
Valid Percent	4.3	40.2	21.7	25.0	8.7
Valid Percent	3.3	40.2	20.7	28.3	7.6
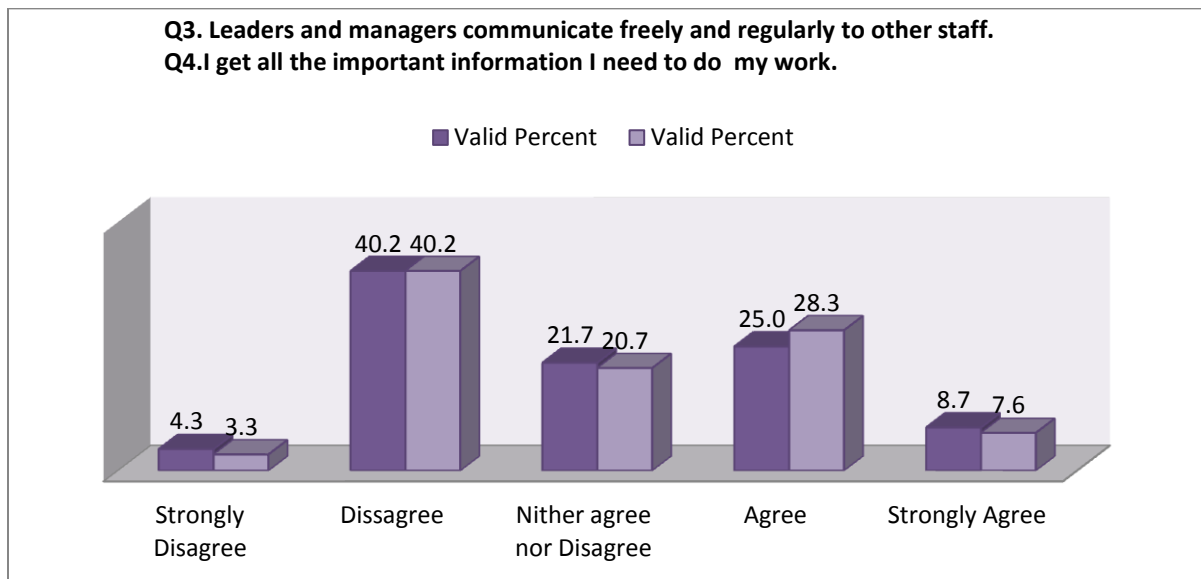
21.7% of the respondents are reserved and 33.7% are agree on the leaders, managers and other staff are communicate freely and regularly. The last question asked to the respondent to get the important information that they need to do his/her work, 43.5% said that they didn't get important information that relevant to their job, 20.7% are neither agree nor disagree about the above question and the remaining 35.9% of the respondent get important information to do their job from the organization.

4.2.4. Performance Monitoring

Performance Monitoring is a strategic and integrated approach to delivering sustained success to organizations by improving the performance of the people who work in them and by developing the capabilities of teams and individual contributors.

The BSC monitoring suppose continuous improvement through support from immediate supervisors, continually collected data about their performance and it needs to set up a mechanism to improve employees' performance.

Employee respondents were asked as to the whether there is continuous support from supervisor, data collection about their performance and mechanisms about to improve their performance. The responses were depicted in the table 13, below.

Table.13. Performance Monitoring

Questions		Strongly Agree	Agree	Neither agree nor Disagree	Disagree	Strongly Disagree
1. My immediate boss supports me to achieve my target in the performance period	Freq.	9	26	21	32	4
	%	9.8%	18.5%	22.8%	34.8%	4.3%
2. Data about my performance is collected continuously	Freq	11	31	27	20	3
	%	12%	33.7%	29.3%	21.7%	3.3%
3. Mechanisms exist to continuously improve performance	Freq	4	20	25	36	7
	%	4.3%	21.7%	27.2%	39.1%	7.6%

According to table 13, above about 28.3% agree that their immediate boss have supported them towards their target achievement, 39.1% of the respondents didn't get support from their immediate boss and 22.8% are neither agree nor disagree about the support of immediate boss to achieve their target. Other variable in the above table show that 45.7% of employee respondents stated that there is continuous data collection about their performance, 25% of the respondents said that there is no continues data collection of their performance and the remaining 29.3% are tending this implies that the data collection about the employees is encouraging and supports of the immediate boss it needs to increase to improve the performance of the employees.

The last variables in above table, the mechanism of improve performance, the opinion of employees on the mechanism to enhance their performance 46.7% of disagree that the mechanism exist to continuously improve their performance, 27.1% of the respondents are neither agree nor disagree and the remaining of the respondents i.e. 26% are agreed that there is a mechanism exist to improve employees performance in the organization.

The above data implies that the organization needs to setup a mechanism to enhance or to support the employees to improve their performance.

4.2.5. Performance Evaluation

Performance evaluation is a process, not an event. It is a series of steps in which we choose what to measure, define how we'll calculate our measures, get the data, analyze the data to produce our performance measure to improve organizational performance. After balanced scorecard design and cascade to department and individual level, the organization evaluate the performance of employees monthly, quarterly, annually continuously, this helps to the organization to know how the organization accomplish its objectives and how the individual employees performed its jobs effectively and efficiently and to identify the challenges that face in the implementation phase and to help the organization and employees to setup a mechanism to improve the performance of the organization and employees too.

the next variable display in the following table 14, about the performance evaluation.

Table.14. Performance evaluation, monitoring and evaluation and proper tool develop for gather data.

Question/Variables		Strongly Disagree	Disagree	Neither disagree nor agree	Agree	Strongly agree	Total
Performance is evaluated continuously?	Freq	3	25	11	32	21	92
	%	3.3%	27.2%	12%	34.8%	22.8%	100%
In monitoring and evaluation sessions people focus on the future and getting better, versus the past and blame?	Freq	8	56	21	7		
	%	8.7%	60.9%	22.8%	7.6%		100%
Proper tools have been developed for gathering the necessary data?	Freq	14	37	30	9	2	92
	%	15.2%	40.2%	32.6%	9.8%	2.2%	100%

The first question asked to the respondent about the performance was evaluated continuously? 34.8% and 22.8% are agree and strongly agreed respectively, that performance is evaluated continuously , 27.2% & 3.3% are disagree and strongly disagree respectively their performance is not evaluated continuously and the remaining 12% are neither disagree nor agree, and the second variables show in the table above 69.6% of the respondent believed that people didn't

focus in monitoring and evaluation sessions on the future and getting better, rather than focus the past and blame, 22.8% are reserved and 7.6% agreed that people focus the future rather than past and blame.

To gain the advantages offered by the balanced scorecard, employees must be able to analyze and learn from the results generated by their performance measures. Fortunately, unfortunately, education, critical as it may be, is often lacking in public sector Scorecard implementations. Scorecard as a metrics project and then charge everyone in attendance to develop a Scorecard that tells the story of what they do and how that contributes to overall outcomes.

 The opinion of employees on the proper tool developed for gathering the necessary data trend for performance evaluation of the employee summarized on Table 14 above, 55.4% of the employee disagrees that there is no proper tool developed to collect data for their performance evaluation, whereas 32.6% are neither agree nor disagree; 12% of the employees agreed that there is proper tool to collect data for performance evaluation.

The other variables in performance evaluation the researcher asked two different question to the respondent i.e. objectives of performance evaluation and feedback. According to this the employees opinion towards the objectives of evaluating individual performance most of the respondents, show in table, 15 below, 39.1% that the objective didn't maintained   in evaluating individual performance, 35.9% agreed that the objective maintained and 23.9% of the respondents are neither agree nor disagree about the objective are maintained. This implies those employee performance objectives are not stated or describe in one way or another.

Table.15. Performance Evaluation Objectivity are maintained in evaluating individuals' performance

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	12	13.0	13.0	13.0
	Disagree	24	26.1	26.1	39.1
	Neither disagree nor Agree	22	23.9	23.9	63.0
	Agree	29	31.5	31.5	94.6
	Strongly Agree	5	5.4	5.4	100.0
	Total	92	100.0	100.0	

Feedback from immediate supervisor, subordinate and peers of employees performance is vital role in balanced scorecard success besides this the researcher asked the respondent about the feedback is given after the performance appraisal is performed? as presented in table 16, below

41.3% of the employees disagree about the feedback given after performance appraisal, 36.9% agreed that feedback is given from immediate boss, subordinate and peers and the remaining 21.7% are reserved . This implies that feedback is not given to the employees after appraisal accomplished.

Table16. Feedback is given after the performance appraisal is performed

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	7	7.6	7.6	7.6
	Disagree	31	33.7	33.7	41.3
	Neither disagree nor Agree	20	21.7	21.7	63.0
	Agree	20	21.7	21.7	84.8
	Strongly Agree	14	15.2	15.2	100.0
	Total	92	100.0	100.0	

The interviewed individual asked "What challenges you face to measure organization and group performance?" said that main challenges to measure organization and group performance; lack of data, and the objectives are not cascade correctly, lack of measurement, and proper targets .

4.2.6. Human Resource

Researchers were attempting to prove conclusively that successful and effective human resource improved the bottom line performance, it became clear that a differentiation needed to be made between such practices: in effect, that some worked better than others and, more critically, that although individual practices may be relatively unsuccessful, when brought together in a 'bundle' their combined outcome was much greater than their individual contribution everybody works for the same team' is a common form of encouragement from senior management but falls on deaf ears if there is a clear manifestation of differing benefits at varying levels in the organization. in this case the researcher wants to analyze the effects of human resource in the implantation of balanced scorecard,

Table.17. Team work and supervisor encourage to develop my job KSA

Question	The people I work with cooperate and work as a team		My supervisor encourages me to develop my job knowledge, skills, and abilities, so I can advance in my career	
	Frequency	Percent	Frequency	Valid Percent
Strongly Disagree	-	-	4	4.3
Disagree	26	28.3	30	32.6
Neither disagree nor Agree	6	6.5	21	22.8
Agree	40	43.5	29	31.5
Strongly Agree	20	21.7	8	8.7
Total			92	100

The above table 17, is intended to show the opinion of the employees on working as a team cooperation as illustrated in the left side of the table 28.3% disagreed that peoples are not cooperate and working as a team, 6.5% neither disagreed nor agree, 43.5% and 21.7 % of the respondents are agreed and strongly agree respectively that the people worked as a team and cooperate. The right side of the table indicates that 32.6%, and 4.3% of the employees responded disagreed and strongly disagreed respectively on supervisor encourage to develop job knowledge, skill and ability to advance its career, 22.8% are reserved and the remaining 31.5% and 8.7% are agreed and strongly agreed that the supervisor encourage to develop job knowledge, skill and ability its career.

Based on the data can easily perceive that most of the respondents are encourage working as a team and cooperative and also 34.8% of the employee does not believe that is team worked with are not cooperative and not interested to work as a team .

Another measure to evaluate the human resource effectiveness there are two questions the researcher asked to the employees as shown in the figure 7. Below

Figure. 7. I can make changes that will improve my work ?
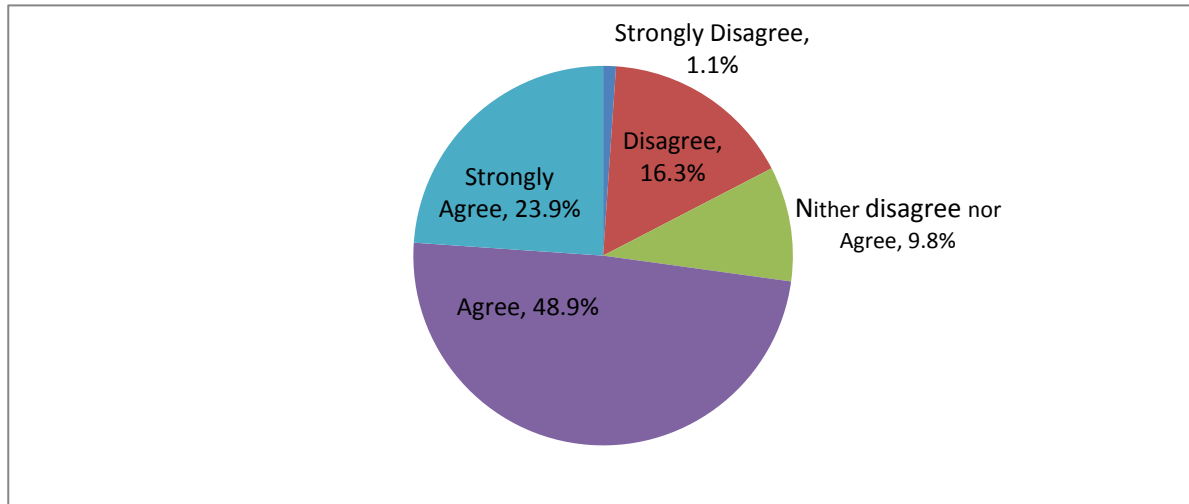
Regarding the willingness and interest of employees to improve its work as show in the above figure 48.9% and 23.9% respondents are agree and strongly agree respectively that the employees are they can make change that would improve their work, 17.4% are disagree and the remaining 9.8% are set aside. The data implies that employees are positive attitude to change to improve their work.

The other variable show in figure 8, bellow, the recognition and environment of the work, 39.1% of the respondents are recognized safe work environment in the organization, 27.2% are neither disagree nor agree and the remaining 33.7% are disagree about recombination of their work and safe environment held in the organization.

Figure 8. I am recognized for my work and I have a safe workplace ?
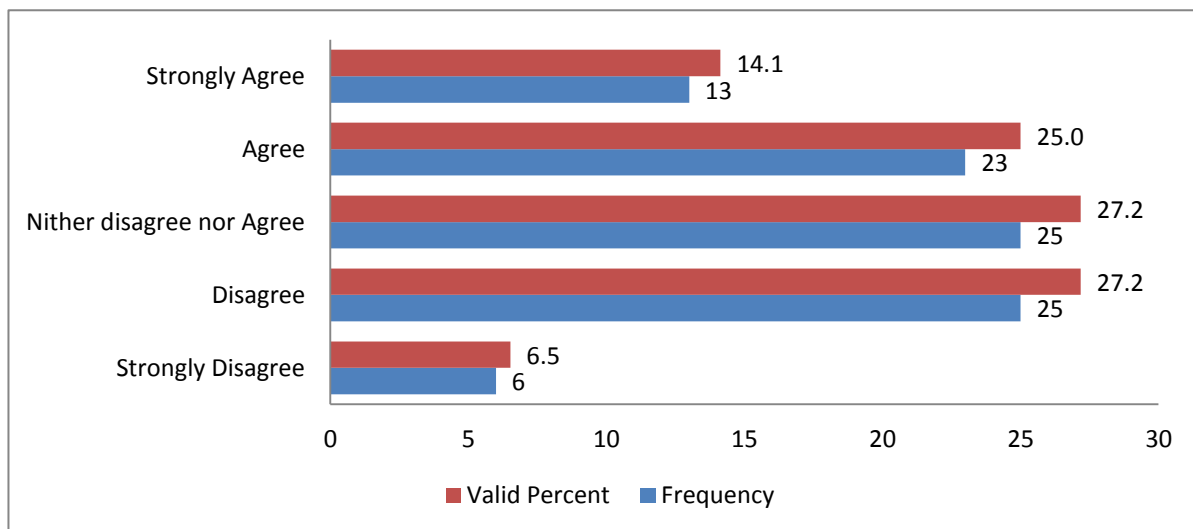
The last variable on human resource focus has rewards success, according to this, the following table 18, show that 34.8% and 23.9% of the respondent disagree and strongly disagree that the organization reward success, 26.1% are no idea about this issues and very few number of respondent 9.8 and 5.4% are agree and strongly agree on the organization reward success.

Table 18.organization reward success

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	22	23.9	23.9	23.9
	Disagree	32	34.8	34.8	58.7
	Neither disagree nor Agree	24	26.1	26.1	84.8
	Agree	9	9.8	9.8	94.6
	Strongly Agree	5	5.4	5.4	100.0
	Total	92	100.0	100.0	

4.2.7. Training and Development

Ultimately, effective strategy execution requires that employees be personally committed to helping their enterprise and unit achieve strategic objectives. The process to align employees with the strategy requires three steeps this are, communicate and educate employees about the strategy, link employees' personal objectives and incentives to the strategy and align personal training and development programs to provide employees with the knowledge, skills and competencies they need to help implement the strategy. The organization can develop knowledge and skill among its employees trough training and development programs along with career planning that give employees experiences in various tasks, business, regions and functions.

Despite this the researcher asked four question to respondents in the training and development variable. The first variable has the organization providing formal training related to balanced scorecard.

Fig.9.The organization provide formal training related to BSC
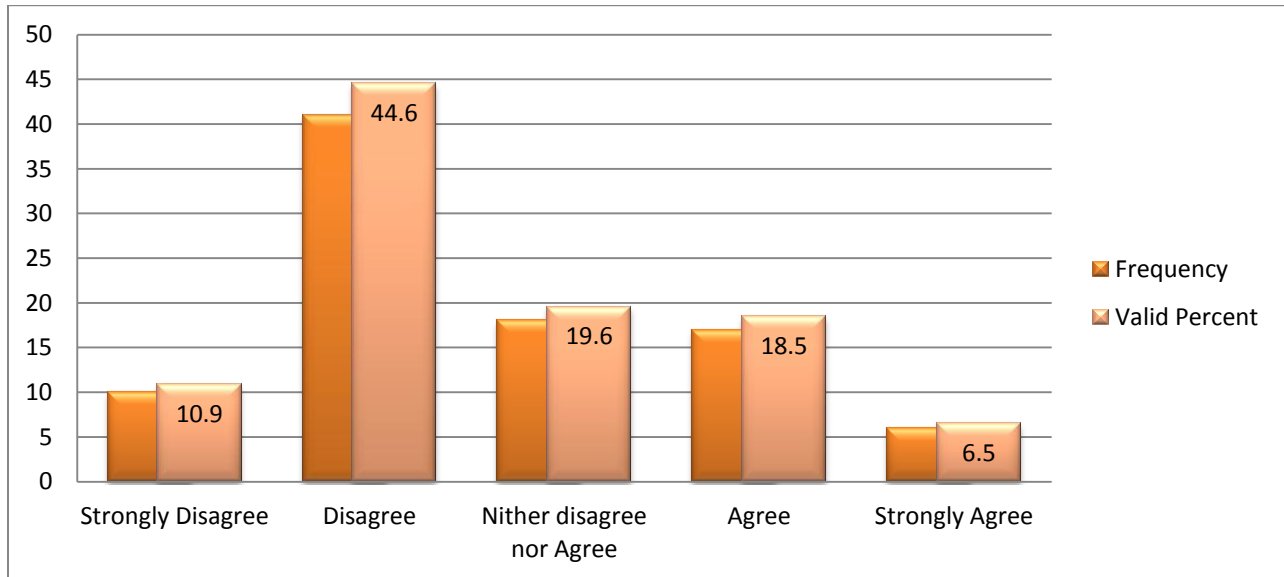
As to shown Fig 9, above, 44.6% and 10.9% of sampled employees disagreed and strongly disagreed respectively on the organization did not providing formal training related to balanced scorecard; while the 19.6% put their reservation, the 18.5% of the employees agree and 6.5% strongly agree on the organization provide formal training related to balanced scorecard. To strengthen this, about 81.5% of those sampled employees responded to the open-ended questions mentioned remedies to overcome such challenges and prevailing problems of balanced scorecard it needs proper training to all employees not only the senior experts. These clearly demonstrate that there are gaps provide formal training related to BSC to all employees.

The second variables question asked to the respondents about the organization encourage experienced workers transfer their knowledge to new or less experienced worker, in balanced scorecard the senior individual worker in the organization should transfer its experience towards BSC and need to help the fresh and less experienced worker to join the organization and the organization also create knowledge management or any mechanism to transfer knowledge b/n senior to less experienced or fresh worker.

Table.19, The organization has a formal human performance improvement program to maintain and enhance competency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	22	23.9	23.9	23.9
	Disagree	32	34.8	34.8	58.7
	Neither disagree nor Agree	24	26.1	26.1	84.8
	Agree	13	14.1	14.1	98.9
	Strongly Agree	1	1.1	1.1	100.0
	Total	92	100.0	100.0	

As depicted in the Table 19 above, 34.8% and 23.9% are disagree and strongly disagree that the organization did not encourage senior or experienced workers transfer their knowledge to other workers, 15.2% are agreed that there is mechanism or organization encourage experienced worker to transfer its knowledge to new and less experienced worker in the organization and the remaining 26.1% of the respondent are neither disagree nor agree or reserved.

The data show that sampled organizations have not experience or mechanisms to transfer knowledge from senior or experienced worker to new and less experienced worker join to the organization.

Doing the same job over and over at the same level of efficiency and productivity, is no longer sufficient for organization success, it needs formal human performance improvement program The third variable in training and development asked to sampled employees about formal human performance improvement program to maintain and enhance competency. As demonstrated in the figure 10 below, 34.8% and 23.9% disagree and strongly disagreed respectively, that the organization has not a formal human resource performance improvement program in the organization to maintain and enhance employees competency, 26.1% of employees are neither agree nor disagree about this case and finally 15.2% of employees believed that there are formal human performance improvement program in the organization to maintain and enhance competency of the employees. From this, can infer that organization have not enough program to maintain and enhance human performance improvement.

Figure. 10. Formal human performance improvement program

	Strongly Disagree	Disagree	Nither disagree nor Agree	Agree	Strongly Agree
Frequency	22	32	24	13	1
Valid Percent	23.9	34.8	26.1	14.1	1.1
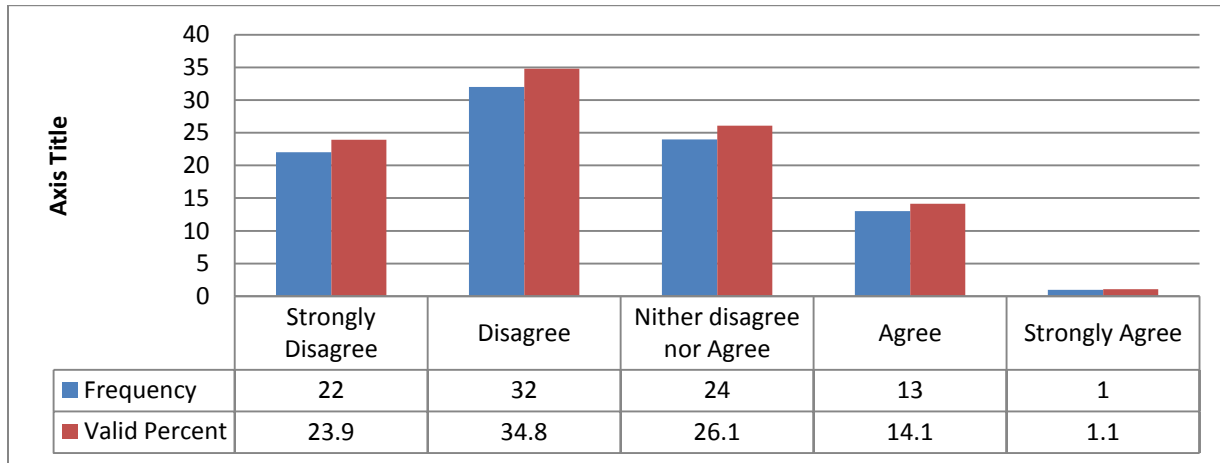
All employees today are concerned about ensuring they receive every opportunity available to help them develop within their organizations. The Scorecard champion is that someone. With a unique mix of communication and leadership skills, the champion is the recognized Scorecard subject matter expert, coaching leaders and managers alike on Scorecard concepts and how the tool can best be utilized to achieve breakthrough results.

The last variable in training and development coaching and mentoring approach used to support knowledge sharing.

Table.20. Coaching and mentoring approaches used to support knowledge sharing in my organization

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly Disagree	24	26.1	26.1	26.1
Disagree	26	28.3	28.3	54.3
Neither disagree nor Agree	21	22.8	22.8	77.2
Agree	18	19.6	19.6	96.7
Strongly Agree	3	3.3	3.3	100.0
Total	92	100.0	100.0	

As indicated in Table 20, most of the respondents 54.4% responding that coaching and mentoring are not used to support knowledge sharing in their organization, 22.9% agreed that coaching and mentoring held in the organization to share knowledge and 22.8% are reserved about the coaching and mentoring

Chapter Five

Findings, Conclusions and Recommendations

5. Introduction

This chapter presents summary of major findings, conclusions and recommendations based on the analysis and interpretation of the data that were collected through questionnaires, interview, and documents on BSC challenges and prospects on the Federal Civil service Organizations.

The study was set out to assess issues in the cascading of BSC in the selected federal civil service organizations and to suggest possible solutions by investigating the underlying challenges which are affecting the implementation of BSC in the selected organizations and depict the potential prospects in the use of BSC in the federal civil service organizations.

The detail empirical findings are presented, analyzed and interpreted in chapter three. The following section presents the summary of major findings of the study.

5.1. Summary of Major Findings

Based on the analysis and interpretation made in the previous chapter the major findings of the research are summarized as follows.

5.1.1. Understanding and Perception of Balanced Scorecard

Understanding and perception of the employees are the key to implement balanced scorecard in the organization, directly to this BSC needs to initiate by the organization. In the process of balanced scorecard, the most important issue that comes first is the issues of leadership. As it follows top down change, leadership is required right from the beginning. Strong, committed, executive leadership is the absolute importance, according to this the majority of the respondent believed that the BSC is not initiated and come on time in the organization but there is a political or other force to implement the tool that create frustration in the employees and middle managers. The other thing discuss in chapter four data presentation and analysis, understanding and perception in balanced scorecard, it needs explained to all involved parties and has got sense of urgency, 68.5% respondent said that BSC is are not clearly explained and sense of urgency in the organization this show that there is no discussion about the tool and luck of togetherness and common sense between the employees and tools itself.

 Accordingly, the majority of the respondent gives their conformation that BSC needed to their organization to solve the problem and to plan and measure its jobs and also to help know the

organization success or failure of the strategy. In the other way the organization mission, vision and its strategy it should understandable and communicated to all staff, but 81.5% of the employees of the organization mission, vision , values and strategies are not understandable and communicated to all involved parties and also the large number of respondents are didn't get any support from their senior leaders are encourage learning to do their job better but in balanced scorecard senior leaders and expertise must share and encourage other staff to do their job better because the organization success are in the hand of all employees. The process creates consensus and team work among all senior executives, regardless of their previous employment history, job experience or functional expertise the scorecard translates a vision into key strategic themes that can then be communicated and act upon throughout the organization.

5.1.2. Strategic Planning

Strategic development starts with tools such as mission, vision and value (MVV) statements along with external competitive, economic and environmental analyses which are summarized the statements of the organization strength, weakness, opportunity and threat. Strategic plans can be a vital tool for aligning and guiding all the activities in an organization and in balanced scorecard employees and stakeholders needs to involvement of the planning stage. In the great majority of surveyed organization. 62% of the respondents didn't participate in strategic planning but a few expertise and managers are involved in planning phase.

The barriers to strategic implementation occurs when the organization cannot translate its mission, vision and values in the strategic planning, I found that 53.3% of the respondent said that the organization mission, vision and value are not aligned correctly. According to the survey, organization pains and enablers are not identify , known and doing properly this implies that the organization didn't know its strength and opportunity (enablers) and weakness and treat (pains) from internal and external environment this lead to the organization can't plan its strategy accurately.

Accordingly, the organization strategic focus area or pillars of excellence (Strategic themes) are not well defined and understood by employees but a very few are identify its pillar of excellence and also this strategic plans are not cascade from organizational to departments and individually accurately but few organization cascade its objectives from organization to department level only.

Employees day to day activities, 76.1% of employees day today activities are not linked directly with the department and organization plan and overall result of the organization are not known by employees were the organization are effective or not.

5.1.3. Communication

Analysis of the responses of various respondent groups indicates that the organization strategy didn't communicate to all employees and also the organizations have not a communication strategy to disseminate the organization information.

The other things I found in the data analysis chapter four about leader and managers are not communicate freely and regularly to other staff what the BSC needs and the employees didn't get the important information needed to do their job the majority of the respondent.

5.1.4. Performance monitoring

Performance monitoring is a strategic and integrated approach to delivering sustained success it needs the immediate boss support, data must collect continuously and it needs to setup a mechanism to improve performance. According to this I found in the data analysis shows that lack of support from immediate supervisor and performance data are collected continuously it show positive result but there is also the data show a gap to setup a mechanism to improve employees' performance

5.1.5. Performance Evaluation

Analysis of the responses of various respondent groups indicates that the evaluation system established in the organizations. In light of the above working system, our result shows that a progressive successes achieved performance evaluation In spite of this, in monitoring and evaluation sessions the majority of people or employees 69.6% didn't focuses the future but it look the past and blame and lack of proper tools are not developed to gather the necessary data to enhance employee performance evaluation.

5.1.6. Human Resource

In the success full implementation of balanced scorecard, team working, supervisor encourage to develop job knowledge, skills and ability, employees attitude towards change is critical , about 65.2 % of the respondents of the questionnaire are agreed that the people work with are

cooperate and work as a team. Furthermore, 40.2% of the employees agreed that the supervisor encourage developing employees' jobs knowledge, skills and ability its career. The findings from the employee survey indicates that 72.8% of the respondent can make change that improve their work the last finding in human resource recognition of work and safe work place respondent believed that 39.1%   they have safe workplace and recognized their work but 33.7% of the respondent believed that they didn't recognized and have not safe work place. The organization reward success, 58.7% of the respondents said that the organization didn't reward success. These create frustration of effective employees and didn't work the same they do before.

5.1.7. Training and Development

The existent of observable gaps in balanced scorecard training and development, 55.5% of the sampled employees said that organization didn't provide formal training related to BSC and also 81.5% of employees responded in the open-ended question mentioned remedies to overcome such challenges are prevailing problems of BSC it needs proper training to all employees in addition to this 58.7% respondents said that there is no human performance program in the organization to maintain and enhance competency the same result (58.7%) appear that the organization had not the mechanism to transfer senior expertise transfer their knowledge to new or less experienced worker in the organization and the last finding in training and development 54.3% of sampled employees   believed that coaching and mentoring approach are not used in the organization .

5.2. Conclusions

In Ethiopia, balanced scorecard is introduced to all civil service organization since 2007 to translate a business unit's mission and strategy into tangible objectives and measures. the measurement represent a balance between external measures for shareholders and customers and internal measures of critical business process, innovation and learning growth management of performance in the civil service. It is implemented with the expectation of integrating the organizational process and activities and performance measurement in a holistic way to the organizational strategic objectives. Alternatively, it is adopted to create organizational alignment where by the entire organization/government, top to bottom, are aligned in one direction to achieve a common vision.

It was clear from the findings that the BSC is seen as an instrument for the wide range of improvements in the planning, measurements and communication and increase performance of employees and work culture of the FCSOs. It result in improved strategic thinking at all levels of the FCSOs from top managers , middle managers and operational employees, developed quality of organizational strategic plans and integration of visions, missions, strategic objectives and activities. Further, it has improved culture of planning, plan based work performance, monitoring and evaluation, and performance information handling and management system among other things.

Throughout this research, the researcher investigated the factors which have an important effect on the efficient design and implementation of Balanced Scorecard cascading within an organization. Based on the analysis and findings, define a number of issues which significantly impact the cascading and, therefore, the overall achievement of organizational objectives and goals. Cascading the Scorecard can be regarded fully executed with the organizational strategies and objectives becoming actionable. The most important contextual factors identified that the organization mission, vision, values and strategy are not actionable.

The other things are lack of identifying pillar of excellence through a proper organizational assessment and customer value proposition. The data shows that there is a limitation to set up objectives for each strategic themes or pillars of excellence, for each strategic themes it need 6-10 strategic objectives and lack of training and development i.e. Proper training, coaching and monitoring etc.

Strategy not linked to department, team, individual goals, business units strategy are not translated into objectives for departments, teams and individual, the study has identified that there are a gap within the organization, cascading its strategy some organization cascade its strategy from organization to departments only and the other are cascade form organization, departments and individual level there is lack of coerciveness in civil service organization.

5.3. Recommendations

The balanced scorecard has evolved from its early use as a simple performance measurement framework for non-financial performance measures to a full strategic planning and management system. The new balanced scorecard transforms an organization's strategic plan from an attractive but passive document into the "marching orders" for the organization on a daily basis. It provides a framework that not only provides performance measurements, but helps leaders identify what should be done and measured. It enables managers to truly implement their strategy.

Based on the findings and conclusions drawn with regard to the challenges of BSC cascading in selected Federal Civil Service Organizations the following recommendations are made to obtain the full-fledged benefits of BSC as strategic, measurement and communication system.

➢ Organization needs to continues communication on its mission, vision and strategic issues to create awareness to all involved parties in the organization by using different mechanisms i.e. pamphlet, broacher and other.

➢ Organization needs to create knowledge management system to transfer knowledge from senior expert to the new and less experienced worker in the organization through succession planning.

➢ In the identification of strategic themes or pillar of excellence and preparation of strategic objectives, each organization must involve and encourage employees and other stakeholder's ideas.

➢ The organization top manager has to make BSC effort his/her personal a day to day agenda.

➢ In performance monitoring and evaluation organization need to develop proper tools to gather data and focus only the future and getting better rather than past and blame.

➢ Organization and senior leader should crate conducive environment and encourage people to work as a team and should support employees through coaching and mentoring to transfer knowledge.

➢ Organization should provide formal training related to balanced scorecard for all employees at least once in a year.

➢ Organizations select at least one measure for each objective.

➢ Strategic objectives should directly link organizational strategic themes

➢ Organization need to set up a mechanism to reward success.

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7. Annex

7.1. General Questions

St' Marry University
School of Graduate Studies

A questionnaire on balanced scorecard practice to be filled by professional workers of different <u>civil service organization.</u>

Dear Respondents:

I would like to express my heartfelt appreciation, in advance for taking your time to respond the following questions. The very purpose of this questionnaire a part of study work is designed for the preparation of the thesis under the title " challenges' of balanced scorecard in different civil service organization"

The purpose of this questionnaire is to identify critical challenges of balanced scorecard in the organization. The response you provide will be highly valuable for the successful completion of the study . Be confident that the information you provide will be kept confidential and used only for academic purpose. So you are kindly requested to give your genuine answer.

Instruction:

The questionnaire have Nine section comprised of background information, , Understanding and perception of balanced scorecard process, strategic planning, Communication and Transformation, Performance Evaluation, Results, Human Resource, Organization and Culture, Training and Development and General Overview

  ➢ An average of 10 minutes will be required to fully answer all items
  ➢ you are expected to respond for the items by putting a ☑ mark on the space provide

Answering each piece of issues raised in the question papers is the backbone of the quality result aspired in this endeavor. To end with you are sincerely pledge to return the questionnaire back in one week period of time.

  ☑ If you have any question, please contact me on

Thank you for your time to invest me to fill this questioners and providing responses timely and honestly

Part One : Background Information

1. where are you currently working?---

2. Sex   Male   ☐   Female ☐

3. Age   <25 ☐   25-35 ☐   36-45   ☐   46-55 ☐   >56   ☐

4. what is current level of education

   Diploma   ☐   MA/MSC/MBA   ☐

   BA/BSC   ☐   PHD   ☐

5. How long have you been working in this Organization

   Below 2 years   ☐   11-15 years   ☐

   2-6 years   ☐   16-20 years   ☐

   7-10 years   ☐   above 20 years   ☐

6. What is your current working position?---

Instruction: Please indicate the degree of agreement from strongly agree to strongly disagree for each of the statement.

5= Strong Agree, 4= Agree, 3= Neither agree nor disagree, 2= disagree and 1= strongly disagree

Part Two General Overview

	5	4	3	2	1
1. Understanding and perception of balanced scorecard process					
1. Balanced scorecard comes on time and initiated from the organization	5	4	3	2	1
2. Balanced scorecard clearly explained to all involved parties and has got sense of urgency	5	4	3	2	1
3. Do you believe balanced scorecard system are needed to your organization?	5	4	3	2	1
4. The organization vision is understandable and desirable and communicated to all involved parties	5	4	3	2	1
5. Your senior leaders(department head, team leader) create a work environment that helps you do your job.	5	4	3	2	1
6. Your organization's leaders share information about the organization.	5	4	3	2	1
7. your senior leaders encourage learning that will help you to do your job better.	5	4	3	2	1
8. Your organization lets you know what it thinks is most important	5	4	3	2	1
2. strategic planning .					
1. Our strategic plans are developed by all of us, not just leaders and/or the strategic planning department	5	4	3	2	1
2. Our strategic plans cascade from organizational to department and individual level accurately	5	4	3	2	1
3. Organization mission, vision, and values are aligned correctly	5	4	3	2	1
4. your day to day activities are link directly to department and organizational plan and organization mission and vision	5	4	3	2	1
5. I know what overall results the organization is trying to accomplish.	5	4	3	2	1
6. The organization strategic focus areas ("Pillars of Excellence") are well defined and understood	5	4	3	2	1
7. The organization knows its pains and challenges, and is doing something to deal with these	5	4	3	2	1
8. The organization knows its enablers and strengths, and is using these effectively	5	4	3	2	1
9. As it plans for the future, my organization asks for my ideas.	5	4	3	2	1
3. COMMUNICATIONS AND TRANSFORMATION					
1. Leaders and managers communicate freely and regularly to other staff.	5	4	3	2	1

	5	4	3	2	1
2. I get all the important information I need to do my work.	5	4	3	2	1
3. The organization communicate its strategy to all employees and stakeholders	5	4	3	2	1
4. The organization has a communications strategy and plan.	5	4	3	2	1

4. Performance Monitoring

	5	4	3	2	1
1. My immediate supervisor supports me to achieve my target in the performance period	5	4	3	2	1
2. Data about my performance is collected continuously	5	4	3	2	1
3. Recording performance data interferes with my work	5	4	3	2	1
4. I perform different tasks which are not in my performance plan	5	4	3	2	1
5. Deviations from plan are tracked and incorporated to the performance plan	5	4	3	2	1
6. Mechanisms exist to continuously improve performance	5	4	3	2	1
	5	4	3	2	1

5. Performance Evaluation

	5	4	3	2	1
1. Performance is evaluated continuously	5	4	3	2	1
2. In monitoring and evaluation sessions people focus on the future and getting better, versus the past and blame	5	4	3	2	1
3. Proper tools have been developed for gathering the necessary data.	5	4	3	2	1
4. Performance Evaluation Objectivity are maintained in evaluating individuals' performance	5	4	3	2	1
5. Feedback is given after the performance appraisal is performed.	5	4	3	2	1
	5	4	3	2	1

6. HUMAN RESOURCE FOCUS

	5	4	3	2	1
1. I can make changes that will improve my work.	5	4	3	2	1
2. The people I work with cooperate and work as a team.	5	4	3	2	1
3. My supervisor encourages me to develop my job knowledge, skills, and abilities, so I can advance in my career	5	4	3	2	1
4. I am recognized for my work and I have a safe workplace					
5. The organization rewards success	5	4	3	2	1
	5	4	3	2	1

7.Training and Development

	5	4	3	2	1
1. The Organization is providing formal training related to balanced scorecard cascading system	5	4	3	2	1
2. The organization encourages experienced workers transfer their knowledge to new or less experienced worker	5	4	3	2	1

	5	4	3	2	1
3. The organization has a formal human performance improvement program to maintain and enhance competency	5	4	3	2	1
4. Coaching and mentoring approaches used to support knowledge sharing in my organization	5	4	3	2	1

1. What sort of problems do you think that currently exist in your organization balanced scorecard practice?

   _____

   _____

   _____

2. Do you think there is resistance to balanced scorecard in your organization
3. yes ☐   No   ☐   I don't know   ☐

4. If your answer is yes to question 2 can you raise some indicators of the available resistance to Balanced Scorecard cascading?

   _____

   _____

   _____

5. What should be the remedies to overcome such challenges and the prevailing problems of Balanced Scorecard cascading?

   _____

   _____

   _____

                                                   Thanks you for your time

7.2. Interview Questions

1. What are the main challenges you faced to implement balanced scorecard system in your Organization?
2. Do you believe that your objectives are designed correctly?
3. The organization Objectives are directly linked to ensure organization strategic theme?
4. Are the employees accepting BSC?
5. How do u see the top managers commitment to implement BSC in your organization?
6. What challenges you face to cascade BSC from Corporate to Department and individual Level?
7. What challenges you face to measure organization and group performance?