ASSESSMENT OF THE IMPLEMENTATION OF BALANCED SCORE CARD AS A PLANNING AND MEASUREMENT TOOL: (THE CASE OF BOLE SUBCITY LAND DEVELOPMENT AND MANAGEMENT OFFICE.

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Addis Ababa, Ethiopia
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A THESIS SUBMITTED TO THE GRADUATE STUDIES OF SAINT MARRY UNIVERSITY OF BUSINESS ADMINISTRATION IN PARTIAL FULFILLMENT OF THE REQUIREMENTS FOR THE AWARD OF MASTER OF ART IN PROJECT MANAGEMENT

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I, the undersigned, declare that this thesis is my original work, prepared under the guidance of Dr. Dereje Teklemariam. All sources of material used for the thesis have been duly acknowledged. I further confirm that the thesis has not been submitted either in part or in full to any other higher learning institution for the purpose of earning any degree.

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ACRONYMS

BSC: Balanced Score Card
BSLDM: Bole sub city land development and management
CSRP: Civil Service Reform Program
E.C: Ethiopian calendar
GOE: Government of Ethiopia
HQ: Head Quarter
PSCAP: public sector capacity building program
PSRP: public sector reform program
Abstract
The purpose of the study was to show how the Balanced Scorecard was introduced as planning and management tools in Bole Sub-City land development and management office and thereby to see the adequacy of the procedure to design Balanced Scorecard, the extent of Balanced Scorecard implementation success and identify the major challenges implementation process and then provide alternative recommendation to the identified challenges. To attain these objectives, the study employed descriptive survey method. Accordingly, the data collection tools of questionnaire, focus group discussion and interviews questions were applied. A total of questionnaires were not properly filled in and returned. Interview and document analysis were also made to complement the information obtained. All the closed ended questions of the questionnaires were analyzed quantitatively using percentage and, whereas the data obtained from open ended questions, interviews, focus group discussion were transcribed and narrated to supplement the quantitative data. The major findings of this study indicated that, the planning phase was done properly in terms of strategic plan preparation, theme identification, and strategic perspectives, corporate objectives and measures preparation. With regards to Balanced Scorecard implementation, it was in direct stage at corporate level and at process level; however, it was at near the beginning stage in individual level. Lack of adequate knowledge on Balanced Scorecard, insufficient participation, lack of consistent monitoring and evaluation, gaps in setting measurement and targets in the cascading process, resistance to change and inability to automate at individual implementation process, lack of incentive and job displacement also factors that lead the employees’ resistance to the implementation of the BSC, problems of delivering continuous training and far beyond land development and management officers are the major problems. The researcher concluded that the major causes of the above challenges were derived from lack of understanding of the tool and its early attachment of performance of the employee with payment. It is recommended that the land development and management offices have to create enabling environment to increase the involvement of employees, revise the cascaded objectives, automate the implementation process and organize discussion as well as awareness creation program to check and recheck the implementation process.

Key words: Balanced scorecard, management measurement, performance management, land development, questioner, focus group discussion, interviews, document analysis.
CHAPTER ONE
INTRODUCTION

1.1 Background of the Study

BSC was first introduced by Kaplan and Norton posted in the Harvard Business Review Article in 1992. At that time, it was new approach to strategic management. Kaplan & Norton recognize some of the weakness and ambiguity of previous performance management approaches. They have demonstrated that balanced score card enables any organizations to translate their visions and strategies into comprehensive objectives and substantial set of performance measures. Thus BSC provides enterprise view of organization’s overall performance by integrating financial measures with other key performance indicators around customer perspectives, internal business processes, and organizational growth, learning, and innovation. (Kaplan and Norton, 1996) Nowadays, the private and public sector organizations throughout the world exercise BSC as change and strategic management system.

According to Kaplan and Norton (1996, p. 25), "The Balanced Scorecard translates mission and strategy into objectives and measures, organized into four different perspectives: financial, customer, internal business process, and learning and growth". They also add that, "The four perspectives of the scorecard permit a balance between short-and long-term objectives, between outcomes desired and the performance drivers of those outcomes, and between hard objective measures and softer, more subjective measures". In Kaplan and Norton's view, strategies are developed following a cause and effect approach. In this vein, "The measurement system should make the relationships (hypotheses) among objectives (and measures) in the various perspectives explicit so that they can be managed and validated" (Kaplan & Norton, 1996, p. 30). For example, investments in learning will lead to a better internal business process in bid, which, in turn, is likely to improve a customer's satisfaction and loyalty, and therefore result in a higher return on investments, which would satisfy shareholders (Kaplan & Norton, 2001).

As with any performance measurement system, the balanced scorecard has multiple uses. It can be used, for example, to facilitate managerial decision-making, either individually or as a team, by emphasizing planning, policy focus, detecting warning signs or opportunities, or monitoring corrective actions, etc. It can also be used to ensure congruence of objectives between
management levels, by focusing on issues such as accountability, evaluation, and incentive systems.

In both the literature and in real-life applications, it is often proposed that the BSC should be used to pursue both goals simultaneously. At first glance, if the BSC is used in planning and to facilitate decision-making, it would seem logical to extend its use to goal-setting as well, and to tie managers’ evaluations and compensation to their degree of success in achieving those goals. Since the measurement of performance is an inherent goal of the BSC, it is essential to use the appropriate indicators. The BSC therefore needs to be particularly sensitive to 2 issues (ie, the relevance and availability of indicators).

The Ethiopian public sector organizations had been trying to implement various modern management systems and tools since 1995 such as, “Result-oriented Performance Evaluation Method”, Business Process Reengineering (BPR), Balanced Scorecard (BSC) and kaizen in order to improve efficiency (Adebabay, 2011). However; In Ethiopia lots of public sector organizations have implemented BSC. They employed BSC as change and strategic management system encountered difficulty with the implementation. Thus the researcher is motivated to undertake research on the practice and challenges of BSC implementation as a measurement tool; in the case of bole sub city land development and management

It is well noted that the government of Ethiopia has embarked on institutional developments across layers of government; and expanded of the scope of public sector capacity building Initiatives (PSCAP). The PSCAP has six priority areas—(i) Civil Service; (ii) District-Level Decentralization; (iii) Urban Management; (iv) Tax Systems Reform ;( v) Information and Communications Technology and (vi) Justice Systems Reform. The civil service reform is one of Sub program of PSCAP aims to promote the development of an efficient, effective, transparent, accountable, and ethical civil service (The Ministry of Capacity Building, 2005).

Among the sub programs activities of the civil service reform: improving the governance ofHuman resource management that is the execution of strategic performance management system is the thematic area of this research. Hence as of May 2010 the balanced scorecard card (BSC) performance management system that is tool for change and strategic management system has been implemented in many public sector organizations in Ethiopia (The Ministry of Capacity Building, 2005).
The implementation of balanced scorecard in Bole subcity land development and management office has taken 7 years; however, in capacity to execute strategy of the land development and management sector that have barriers on implementation of strategy in vision, people, management and resources though balanced scorecard exists to overcome this incapacity. Therefore, balanced scorecard (BSC) has not yet known either in the right track or not but the researcher will assess the implementation of balanced scorecard in bole subcity land development and management offices.

1 1.2 Statement of the Problem

Balanced scorecard has promised many benefits, according to Lawson, Hatch and Desroches (2008), as cited by Masresha mulat (2015) mainly there are two benefits organizations can expect from effectively implementing the balanced scorecard. These are operational and strategic benefits among the operational benefits; the major one is tracking progress toward achieving organizational goals, measuring performance at various levels from various perspectives. On the other hand, major strategic benefits are communicating strategy to everyone, and linking and aligning the organization around strategy.

In spite of the benefits that are promised by the balanced scorecard, practical studies show that there are challenges of implementation (Marr, 2010). Many organizations assume that once senior management members have agreed on their Balanced Scorecard, strategic map and their indicators, everyone will happily implement it and collect and report the data. However; training and communication about the Balanced Scorecard initiative and its aims and objectives are important. Again, this is especially important since there are so many different interpretations of what a Balanced Scorecard is and what it is for. Experience has shown that the support of lower and middle level managers is essential for the success (Marr, 2010). One of the main problems with Balanced Scorecards arises when senior managers use the performance indicators identified to apply a command-and-control approach in which they use the indicators to punish or reward people. This creates fear, resistance and cheating. Instead, managers should use their Balanced Scorecards to foster a learning culture where everybody is encouraged to collect performance information to improve future performance (Marr, 2010). Another problem that organizations frequently make is jumping into a measurement program too fast and making the program too complicated. Deriving meaningful measurements, gathering reliable data, developing useful analytical techniques, and educating managers about how to use the data are all difficult steps.
Doing all this at one time with a bucket full of 50 different measures is doomed to failure, (Zimmerman, 2004). Study found that lack of communication and misalignment between organizational functions, selection of an appropriate measures, inefficient implementation by the management, delay in feedback (Paranjape, Rossiter, and Pantano, 2006) significantly reduce the effectiveness or drive BSC mentioned by Malina and Selto (2001) among the causes of unsuccessful implementations.

In very recent times, the Government of Ethiopia has started introducing new ways of doing business under the Civil Service Reform Program to enhance the institutional capacity of the public organizations and boost customer satisfaction. Following this governmental initiative, all public organizations have at least started to plan for reform and organizational change using BPR & BSC. Whether it is BSC or BPR, many organizations; however, have already implemented BSC and some of them have already started to disclose their success story and some of them the drawbacks though reports and other communication channels.

However, there are few studies as to whether the efforts are on the right track, having the expecting results from designing and implementing BSC in Ethiopia. Bole sub-city land development and management gets on developing and implementing BSC officially since July 2009. The office has been working with the system for the last 8 years and currently. The office has been motivated to introduce balanced scorecard for the following basic reasons: to sustain the improvements that were introduced following the organizational re-establishment or reform, to measure its performance from different perspectives and to link reward with performance (Bole sub-city annual report, 2008 E.C).

There are reports that tell land development and management is implementing BSC aggressively but except for the study documents, some minor changes and assignment of personnel, especially the administrative staff, there is no change and the system supporting the reform program and still there is no systematic study conducted on the BSC implementation, its effectiveness and challenges specifically in Bole Sub city Land Development and Management office as far as the researcher is concerned. Hence, it is plausible to pose at this point and develop interest to conduct a study in the implementation of BSC.
1.3 Research Questions
The study is going to be guided by the following key research questions:

1. How balanced scorecard was introduced as a planning and measurement tool or approach in the context of land development and management?

2. How effective is balanced scorecard in the development and management system of urban land?

3. What are the challenges of Balanced Score Card (BSC) implementation in the case of implementing land development and management practices?

1.4 Objective of the study

1.4.1 General objective
The main objective of the study is to assess the effectiveness of introducing balanced scorecard as a performance measurement tool in the case of bole sub city land development and management.

1.4.2 Specific objectives of the study
- To explore how the balanced scorecard is introduced in the land development and management area.
- To assess the effectiveness of balanced score card implementation in land development and management.
- To identify the challenges of balanced score card implementation.

1.5 Significance of the Study

The BSC is a change, communication and strategic management package implemented in the entire public sector of the country. The way it is implemented matters a lot for effectiveness of the change tool. Hopefully, the result of this investigation will contribute in showing the areas where gaps in the implementation of the BSC in Bole Sub City are land development and management office that the management needs to take care of for further better performance and results.

Yet another important significance of the study is that the researcher put forward critical recommendation based on the finding to sustain the system.
1.6 Scope of the study

Although the balanced scorecard (BSC) was originally developed for the private sector, it has also become more widely used in public sectors. The public organizations are interested in performance measurement for improving performance and increasing accountability (Barry 2000; Berman and Wang 2000). This study focuses on land development and management sector from other public sectors as the land development and management sector in Ethiopia is growing and plays dominant role in Ethiopian economy by generating the land lease revenue for the government expenditure assignment and as it is sector that manages the most important asset for a society development. The study is limited to Bole Sub City Land Development and Management.

1.7 limitation of the study

Since the study is conducted in the Bole Sub City Land Development and Management, the findings and conclusions are not representative of other sub cities. In addition as the study is based on perception, the assessment of effectiveness of BSC implementation may not be more precise.

1.8 Organization of the study

The study is organized into five chapters. Chapter one presented the introductory chapter that covers the background of the study, problem statement and objective of the study, scope and limitation of the study. The second chapter presented the review of related literature. It covers concepts and theoretical framework of balanced scorecard. Chapter three included detailed discussion and explanation of the research methodology. Chapter four presented the data presentation and data analysis of the study, and chapter five is about summary of the findings, conclusion and recommendation of the study.
CHAPTER TWO

REVIWE OF RELATED LITERATURE

2.1 Introduction

This chapter is based on the introduction given lately and the research problem presenting the introduction and the previous studies that have been done within these constructs. It provides the conduct in the field of implementation of balanced scorecard. There are useful contributions expressed by so many authors about definition of balanced scored, the tools of measuring the balanced scorecard its characteristics. At the end the previous studies on the area were presenting. In this study, the contribution will be review to show the challenges scorecard implementation of in selecting those four service delivery office.

2.2 Historical background

As stated above BSC has introduced in the second half on 20th century and has a dynamic history over the last 30+ years. It has gone through several stages of steady development. From 1990 to 1996, the focus was more on how to use the BSC to measure performance; the focus was shifted toward improving the management of performance at the organizational level from 1996 to 2000, and later on that is from 2000 up to the present time, the BSC methodology has evolved into dynamic process for strategic management. (Asian Development Bank, 2007) 12

In the last 30+ years there has been a paradigm shift in the public sector toward the adoption of new public management which is more strongly aligned with private sector management systems (Chang, 2007). This encourage the adoption of more advanced performance management systems that is the balanced scorecard (BSC) which has been widely adopted by both private and public organizations around the world (Davis and Albright, 2004). In Ethiopia in May 2003 E.C the BSC which is considered as change and performance management tool has been implemented in many public sector organizations in Ethiopia.

2.3 Theoretical Background of Balanced Scorecard

Balanced scorecard has been responsible for creating, expanding, and popularizing a Number of terms and concepts that are used in management and strategy literature today. The term,
balanced, can be traced to the Greek playwright, Euripides, who espoused the value of a balanced life, and to the organization trust literature that recommends balanced reporting as a basic requirement of trust in an organization. The term, scorecard, simply refers to an approach of documenting results of an activity. Sporting activities, such as golf, use scorecards to document the performance expectations (e.g., par, yardage, and handicap), actual score on a hole, and the overall score of the round (usually considered 18 holes). Most large organizations have used balanced scorecard as a management tool, amongst these some have found it useful while some failed to extract its usefulness. “For a decade, large firms have subscribed to the Balanced Scorecard approach, with mixed results. Most failures follow an inconsistent or half-hearted application of the Balanced Scorecard, or unwillingness to consider the Balanced Scorecard a dynamic process of self-improvement.

A very large number of publications related to balanced scorecard have appeared in recent times. Harvard Business review has gone to the limit of calling it the “Most important managements since the last seventy five years” (Meyer 2002). The popularity of Balanced Scorecard related products and its general technique is increasing gradually and is surely on a reasonable standing currently. This can be evaluated from the fact that approximately 50 percent of the Fortune 1,000 companies and around 40 percent of the European counterparts use balanced scorecard in their decision making process (Gumbus, A. and W.Meyer, B. M. (2002).et Lyons,2002). Balanced Scorecard The technique has indeed now been translated in 19 different languages. (Robert, K and Norton, 2001P.1.).The numbers show that the balanced scorecard related techniques and versions of it is there to stay and shall become a more widely accepted concept..

“In 1992 Robert Kaplan’s and David P.Nortons concept of balanced scorecard revolutionized conventional thinking about performance metrics. By going beyond traditional measures of financial performance, the concept has given a generation of managers a better understanding of how their company is really doing” (Robert Kaplan and DavidP.Norton 2007, p.2).

2.4 Types of balanced scorecards

There are three types of BSCs in private and public owned organizations. These are Type I BSC: that is a multidimensional framework for strategic performance measurement that combines financial and non-financial strategic measures. Type II BSC: a Type I BSC that additionally describes strategy by using cause-and-effect relationships. And finally Type III BSC: a Type II BSC that also implements strategy by defining objectives, action plans, results and connecting incentives with BSC (Speck Bach, etl.2003)
More than fifty percent of the organizations use type I BSC, 29% with a type III BSC and 21% with a type II BSC. Only the companies that use type III BSC are in position to fully benefit of the BSC as a performance management system that bridges the gap between strategic plans and real activities (Speck Bach, etl.2003).

2.4 The balanced score card in the public organization
The balanced scorecard (BSC) was originally developed for the private sector; it has also become more widely used in public sectors. The public organizations are interested in performance measurement for improving performance and increasing accountability (Barry 2000; Berman and Wang 2000) There for; the major departure of public organization BSC from private one is the public organization’s BSC focus in three high-level perspectives that are costs of rendering services for public, value/benefit of the service, and support of legitimizing authorities (Niven, 2002) Unlike the private sector, where financial measures are used for profitability in the public sector the focus is of initiating the programs and making best use of resources. None the less, the assignment of shaping the measures, targets and collecting the relevant information for nonfinancial measures is difficult task (Niven 2005; Davis et al. 2004). According to Kaplan (2001) the balanced scorecard has enabled public owned organizations to link their vision, mission and strategy statements to day-to-day operational actions. It is also shift their focus from programs and initiatives to the outcomes of the programs and initiatives. It is yet align initiatives, departments, and individuals to work so as to reinforce each other that dramatic performance improvement can be achieved. Thus achievement for public organizations should be measured by how effectively and efficiently they meet the needs of the public. Concrete objectives must be defined for customers and community.

2.5 process of BSC in public organization
A: - Organizational assessment: The major tasks in this level conducting SWOT analysis, identifying organization pains, and enablers from SWOT analysis (Asian Development Bank, 2007) The first steps of assessments has passed through three steps, these are; launching BSC Program that is dealing with crafting team charter that defines roles & responsibilities, schedule and resourcing and training. The second step is conducting organization assessment. This is basically deals, identifying customers and stakeholders, organization internal & external pains and enabler. The last step is managing change that is basically deals with conducting readiness assessment, organization change management strategy and plan and communications strategy and plan (The Balanced Scorecard Institute, 2007)
2.6 The balanced score card and strategic management

The balanced scorecard is an instrument for strategy implementation. It improves performance by converting an organization’s mission and strategy into specific objectives and comprehensive performance measures (Kaplan and Norton, 1996) today; public and private owned organizations are working in complex environments. Hence; the BSC help these organization to clarify and translate their vision and strategy, communicating their strategy, aligning work unit and individual goals to strategy, linking strategic objectives to long term targets and budgets, and undertaking periodic performance evaluation (Kaplan and Norton, 2001) Thus the balanced scorecard is not simply an operational measurement system; it is rather an integrated management system consisting of three components that are strategic management system, communication tool, and measurement system (Kaplan and Norton, 2001)

2.7 Basic principles of BSC

Readiness Assessment

The senior management body of the public organizations is the champion of the balanced Scorecard. Besides; middle and lower level public organization leadership have to fully committed in the involvement, conceptual understanding, communication, and serving as process owners. Without this commitment, the result is failure. Prior to BSC can be implemented, the organization’s mission, vision, and strategic plan must be well-defined. (Niven, 2003)

Engaging/Involving Leadership

The commitment of leadership is the most critical factor for the success and failure of BSC. The heads of public organization, more than any other individual, has to be the sponsors of the balanced scorecard. BSC building and implementation is a gradual process. Therefore, the public organization leadership views BSC as a long-term process and be ready to commit to change over a longer period of 3 to 5 years’ time (Niven, 2002).14

Education of Internal & External Stakeholders

The BSC concept and theory has to communicate for all level of leadership. All level of Leadership members need to understand BSC concept and prepared to educate internal staff & customers. The critical factor for success is communicating BSC to all to achieve specific Performance measures and achieving organization-wide support and commitment (Niven, 2002).
The balanced scorecard's strategic objectives and measures have to communicate with print and electronic media. The communication serves to indicate to all staff and customers the objectives that must be accomplished. Once the employees understand high-level objectives and measures, they can establish local objectives that support the business unit's corporate strategy (Kaplan and Norton, 1996).

**Data: Gathering, Processing, & Benchmarking**

The data collection is an important consideration for BSC planning and implementation. The Information technology infrastructure should be considered when implementing the BSC. In addition to IT infrastructure issues, the human resource knowledge and time must be considered. Time spent on collecting and reporting data that has no direct linkage with the achievement of Performance strategies can be minimized (Niven, 2003) Benchmarking can be internal and external. Internal benchmarking is related with the selection of a set of measurements and indicators that attach to internal standards established without regard to performance by public organization that provide similar services. Internal benchmarking focuses on the rate of improvement rather than reaching an external standard or benchmark. External benchmarking relies on standards and measurements that relate to other public organizations (Niven, 2003)

**Building Long-term Sustainability**

The balanced scorecard is system that used to clarify and communicate strategy, align work units and individual goals to the strategy, link strategic objectives to long-term targets and annual budgets, identify and align strategic initiatives, perform periodic and systematic strategic reviews, and obtaining feedback to improve strategy. Hence; it is time & effort taking to build and fully implementing (Kaplan and Norton, 1996). Implementing a BSC is a gradual process. Head of the public organization in particular, should be tolerant. The process is time taking, requires overall changes within an organization at all levels (Niven, 2003) hardly ever be the primary o

**B: - Developing strategic plan:** which considers organization’s mission, vision. The mission answers why does the organization exist? The vision gives answer for where is the organization going and what should it looks like in 5–10 years? To achieve the vision and mission, strategic themes indicates the organization’s most important areas for strategic focus? (Asian Development Bank, 2007)In this step perspectives are selected from alternative, customer/stakeholder needs and value proposition are develop, strategic themes and critical success are identified (The Balanced Scorecard Institute, 2007)
C. Developing objectives: It is noted that strategy is a hypothesis of the best way for the organization to achieve its vision and mission. The strategy is long and short term that requires selection among alternative ways of doing things, focusing on a few things (The Balanced Scorecard Institute, 2007)

D. Strategy map: to ensure the reliability of the cause-and-effect Relationships across objectives in multiple perspectives. The cause-and-effect relationship along with performance drivers enables an organization’s BSC to be linked to its strategy (Kaplan and Norton, 1996). Strategy maps provide a visual representation of an enterprise’s critical objectives and the crucial relationships among them that drive organizational performance (Asian Development Bank, 2007). There for the process of designing a strategy map should stimulate senior management to enter into a cause-and-effect analysis by using appropriate lagging (outcome) measures in conjunction with the leading measures that drive performance on the outcome measures (Kaplan and Norton, 1996) 16 Therefore; strategy maps for the public organization usually illustrate objectives in four perspectives that are financial, customer, process, and learning and growth. The financial perspective is balancing revenue growth with increases in productivity, efficiency, and costs (Niven, 2002). The Customer perspective is balancing the value propositions. The core outcome measures of customer perspectives are customer satisfaction, customer retention, new customer acquisition (Asian Development Bank, 2007; Niven, 2002). However the key customer Performance drives for the public organization include a satisfied community (LGA Annual Reports 2000/2001, 2001/2002) the internal Process is identifying the core business processes that are critical for effective delivery of value proposition. In the internal-business-process perspective, the leadership identifies the core internal processes that are critical for the organization success or failure. The scorecard approach, however, will usually identify entirely new processes at which an organization must excel to meet customer and financial objectives (Asian Development Bank, 2007; Niven, 2002).

Finally learning and growth perspective is balancing the organizations’ focus on competency development, improving access to information, and improving the corporate culture in the key areas that are important for successful strategy execution. Organizational learning and growth come from three principal sources: people, systems, and organizational procedures (Asian Development Bank, 2007; Niven, 2002).

Generally the four perspectives of the BSC have been common and found across a wide variety of private and public organizations. However; the four perspectives should not be a strait jacket.
Depending on the organization context and a work unit's strategy, one or more additional perspectives may be needed (Kaplan and Norton, 1996).

**E. Performance Measurement**

The fifth step is identifying one or more measures that will drive improved performance on each objective. The performance measures are indicators of tracking performance of an organization’s strategies and they are means of measuring both organization effectiveness and operational efficiency (The Balanced Scorecard Institute, 2007).

Therefor; the objectives and measures are organized and stated properly into a BSC. The well-structured balanced scorecard consists of a mixture of 15 to 25 financial and nonfinancial measures. These measures should be grouped into four perspectives. For the three perspectives the distribution should be the same with five measures 22% each and the higher weighting is for the internal work process 8-10 measures and represents 34% (Kaplan and Norton, 2011).

The most common measures of the objectives in the four perspectives are customer measures which includes, customer retention, acquisition, satisfaction, profitability; financial measure which includes return-on-investment, profitability, revenue growth, cost reduction productivity; learning and growth perspective which includes employee satisfaction, retention, information systems capabilities, motivation, empowerment; internal process which includes quality, response time, cost, (Kaplan and Norton, 1996).

In this step the objectives and measures have to keep balance between financial and nonfinancial indicators of success, lagging and leading indicators of performance, long term and short term, and finally keeping balance between enablers and outcome. Besides, target has establish for the measures for three to five years that will transform the organizations (Kaplan and Norton, 1996).

**F. Strategic Initiatives**

In this step once targets for financial, customer, internal process, and learning and growth Measures have been established in the step five, then after any organizations which try to Introduce BSC have to assess whether their current initiatives will help achieve these ambitious targets, or whether new initiatives are required (Kaplan and Norton, 2001).

At present, many organizations have a numerous of initiatives under way. For example, total Quality management, Kaizen, and BPR. While the formulation and mobilization of initiatives to achieve stretch performance targets are largely a creative process.

**G: - Automation.** The automation processes is basically deals employing information communication technology to support the BSC. The automation of work processes has many advantages. It can help to use software to automate the collection, reporting, and visualization of performance data, and better inform decision making (The Balanced Scorecard Institute, 2007).
H: - **Cascading:** the organization BSC to different work unit in the headquarters and branch offices. This is the stage that the corporate strategic plan is cascaded in to lower level objectives and measures. The headquarters management is expected to work hand in hand with branch managers to attain the corporate BSC objectives at the branch level (Asian Development Bank, 2007) The function of BSC cascading is basically related with creating alignment around the organization’s shared vision, to make strategy actionable to departments, and down to individuals. Consequently individual scorecards would aligned to departments and support units objectives that link with rewards, recognition, and incentives to results (The Balanced Scorecard Institute, 2007) Therefore; it is essential for the private and public organization to establish and sustain vertical and horizontal alignment by cascading strategic objectives vertically throughout the organizational structure and cross functional requirements of supporting work units can be identified in a horizontal alignment. Thus cascading and alignment can create synergies among headquarter and branch offices functions (Asian Development Bank, 2007) Linking the compensation system to the scorecard measures is also another important function of this stage. Private and public organizations are linking their compensation system to the measures. For the scorecard to create the cultural change, the compensation scheme must be connected to achievement of scorecard objectives and outcome (Kaplan and Norton, 1996)

I: - **Evaluation:** Evaluation is a strategic learning Framework. This step should be considered to be the most important aspect of the entire Scorecard management process. The main task of this stage is reviewing periodically the Organization strategy map and BSC. The evaluation is basically deals with assessing the strategic results achieving following to the execution of BSC. Based on the assessment finding the tasks of reviewing and updating organization strategic elements undertake. Besides modifying strategy, objectives, strategy map, performance measures, initiatives are necessary. Based on the assessment finding organization structure change is also undertaken if necessary.

A strategic feedback system is an integral part of evaluation framework. It is designed to test, validate, and modify the corporate strategic plan (The Balanced Scorecard Institute, 2007)

2.8. **Balancing Measures**
Robert S. Kaplan and David P. Norton have developed a set of measures that they refer to as "a balanced scorecard." These measures give top managers a fast but comprehensive view of the organization's performance and include both process and results measures. Kaplan and Norton compare the balanced scorecard to the dials and indicators in an airplane cockpit. For the complex task of flying an airplane, pilots need detailed information about fuel, air speed,
altitude, bearing, and other indicators that summarize the current and predicted environment. Reliance on one instrument can be fatal. Similarly, the complexity of managing an organization requires that managers be able to view performance in several areas simultaneously. A balanced scorecard or a balanced set of measures provides that valuable information.

2.9 Balanced Scorecard Implementation Challenges

A number of challenges have faced in recent years, however, that have complicated the strategic management process. Some of those challenges include the impact of globalization, electronic commerce, diversification of the workforce, the learning organization rapid technological advances, governmental regulations, and increasing competitive forces in the environment (Wheelan and Hunger 2008). Pearce and Robinson (1991) introduces there are usually several challenges to strategy implementation. These include implementation taking longer than expected, uncontrollable factors and their adverse effect on implementation, major problems that had not been expected surfaced during implementation, competing activities, and crises that distract attention from implementation. Others include inadequate planning and communication, ineffective coordination of implementation activities, insufficient capability of employees, inadequate training given to lower level employees, lack of clear responsibility being fixed for implementation and lack of support from other management levels (Mghanga 2010). One of the challenges in BSC is having the baseline or benchmark which performance is measured against. Evaluation is impossible without a baseline or benchmark. First, a baseline for evaluation should be determined and then we should do the evaluation against the baseline. However baseline and benchmarks are hard to determine and can be ambiguous. Because Data Evolvement Analysis (DEA) is based on relative comparison, the Decision Making Units (DMUs) are evaluated against each other. By combining the BSC with DEA we answer important challenge of BSC, namely, the need to determine baseline and benchmark (Eilat et al., 2008 as cited in Mousavi, 2014). According to Eccles (1991) dissatisfaction with using financial measures to evaluate business performance has been reported. During the 1980s, many executives saw their companies ‘strong financial records get worse because of unnoticed declines in quality of customer satisfaction or because their market share lost to global competitors. In addition, traditional performance measures, which include return on investment (ROI), return on assets (ROA), return on sales (ROS), purchase price variances, sales per employee, profit per unit production, and productivity, based on traditional accounting systems (Ghalayini, 1997) lack the focus and robustness that needed for internal management and control (Atkinson, Waterhouse, and Wells, 1997 and cited by HC2012).
Despite the advantages discussed above and the wide acceptance of the Balanced Scorecard, some challenges in implementing Balanced Scorecard were reported. First of all, Neely et al. (1997) comment that it is necessary to consider the purpose of the measure, the frequency of measurement and the source of data, and developing a balanced scorecard is a complex process. It is difficult to determine which measures should be used in each perspective. Similarly, points of view from Nigel (2005) given that the adoption of Balanced Scorecard requires commitment of resources and the alignment of strategy with performance measures. All these requirements result in the drawback of time-consuming in the development and implementation of the Balanced Scorecard model (HC 2012). Next, Heather and II-woon (2005) identifies several barriers buried in the Balanced Scorecard. Firstly, Balanced Scorecard is unable to recognize community and environmental issues. It does not include supplier-related or competitor related measures while these two areas are vital to the business survival. Secondly, there is a pitfall that focusing on the lagging financial indicators instead of the leading nonfinancial indicators. Wrong focus may be harmful for a company in the long term. Third, it is difficult to obtain timely and cost-effective data for the use of Balanced Scorecard. Consequently, they concluded that Balanced Scorecard has relative little effect on organization performance. Final, Shulver and Lawrie (2009) explain the major challenges in Balanced Scorecard design are the selection of measures an activity that is often undertaken using specialist external support and the introduction of new ways of working that actually make use of the information generated by the Balanced Scorecard (HC2012).

In situations where the public sector acts less as the provider and more as a partner in the provision of services, challenges unique to public/private partnerships arise at three levels: (i) the choice regarding types of partnerships (joint ventures; purchaser producer equation etc.); (ii) the regulatory arrangements for private sector development; and (iii) impact based partnerships, etc. Regardless of whether these partnerships are seen as public enterprises or as quasi-public sector initiatives, the key elements that must guide all partnerships are cost efficiency, sustainability and equity in the delivery of the services. However it is also argued that public enterprise (given its nature and role) is intrinsically a part of the governmental agenda and cannot be seen as a partner (Expert Group Meeting 2005).

According to Beiman (2007) one of the challenges facing implementation of balanced scorecard in China is that the management environment in China differs from that of Western countries. From the Chinese experiences, there has to be a comprehensive approach to implementation of balance scorecard than how it has been done in western countries. In addition, research evidence shows that most companies in China have not carried out comprehensive analysis of their business before implementing balanced scorecard and hence some may not realize the
effectiveness of the tool (Yannan-Wang, 2008: 15; Tuan, 2010: 95). Therefore, it may be possible that China is facing a shortage of qualified manpower that can comprehensively implement balanced scorecard for most companies in a way that suits the Chinese market. China needs to learn a lot from developed markets like S and UK on the implementation of balanced scorecard and the benefits that can be realized as a result (Berhanu, 2013). Steven Van de Walle (2007) highlights that the main problem of measuring public sector performance lying on a conceptual instead of measurement. It is a conceptual problem because in order to measure government and government performance, you first have to define government and agree on its objectives. Failure to define those areas would render the measuring effort as technically correct, but at the same time meaningless. Objectives, as in most cases of governments in the world, may not be revealed objectives may be contradictory, or policy makers may just not know what exactly their objectives are. When conflicting and/or vague objectives is an essential feature of governing, measuring government performance will be merely a political exercise at best. Brown (2007) has reported a list of top ten problems with most scorecards. It is obvious that these problems relate to both the private and public sector equally. The findings of Ahn (2001) and Brown (2007) have confirmed the skepticism expressed by Dinesh and Palmer (1998) and Weber and Schäfer (2000). The challenge seems to be even harder since diverse challenges of implementing balanced scorecard may not completely utilize the benefits of other management systems such as TQM. This is particularly relevant since Balanced Scorecard is often compared and contrasted with initiatives such as TQM and ISO 9000 (Rigby, 2001), rather than building upon them. Balanced Scorecard has been criticized for not having an intrinsic ability to address risks that threaten achievement of strategic objectives. Some public sector organizations such as Australian Navy have built a framework of Corporate Risk Management on top of the Strategic Objectives and KPIs framework of a typical Balanced Scorecard. Similarly, there is no evidence that Balanced Scorecard is being used as a comprehensive performance management system (Kureshi, 2013). Even in organizations using it for more than a decade, other performance management tools such as behavioral evaluation etc. are being used simultaneously. While implementing the Balanced Scorecard in non-profits, Niven (2002) raises cautions that identify the challenge in Balanced Scorecard implementation in the public sector and other nonprofit organization need to exert proportionately beside the private sector. He continues to argue that in the public sector, there is frequently distrust against private sector spawned solutions. Similarly, the non-profit sector shares this distrust and, in addition, many of its employees have little experience of or exposure to similar efforts. According to Niven (2002), lack of knowledge and potential distrust can create a void which can be filled with negative perceptions of the measurement effort. Negative perception can noticeable itself in firmness that a performance
measurement initiative is time consuming and will drain resources from essential projects, which provide the effort unworthy of attention (Niven 2002). The top 5 challenges of implementing Balanced Scorecards posted by FadiHidi on 2012

**Vague Strategy:** Some strategies tend to be high-level, future looking with ideals and aspirations. While valid to fuel the soul of the organization, they run the risk of diluting the ability for translation into an effective Balanced Scorecard. The best remedy for these situations is to revisit and refine the strategy with the owners and get clearer direction on the aspirations of the business. Some of the key components required for an effective translation include financial targets over the medium and long-terms, markets and customer segments, aspirations for brand perception, and customer value. These should be statements of the desired organization’s end state for the planning horizon (5 or 10 years).

**Absence of a Common Vocabulary:** It’s common to have different definitions for strategy elements across the organization. The meaning of Vision, Mission, Objectives, Goals, Tactics, Initiatives, and other elements has to be communicated and agreed upon by stakeholders across the enterprise. Without the common vocabulary the risks of misalignment across the enterprise are amplified. The best remedy for this situation is to create the definitions of this common vocabulary, publish it, and remind participants of those definitions at the start of planning meetings.

**Complicating the initial implementation:** There is a high tendency to get lost in the details and technicalities of the Balanced Scorecard. The Strategic themes, Strategy Maps, and Cascading to individual level could cause a lot of confusion around the initial approach. The best remedy is to phase the approach by starting with articulating the BSC across the four perspectives by developing the Strategy Map (Objectives with cause and effect relationships). This provides a sense of clarity for the action plan and can be communicated across the organization. Later phases can introduce more sophistication with Themes and cascading down to the organization.

**Cascading to individual level is a challenge:** Cascading to Individual level requires engaging the hearts and minds of your workforce. This entails getting their agreement and commitment to set targets. If that engagement is not achieved the Individual Level BSC becomes nothing more than a documentations exercise at the end of each reporting period. The behavior of your workforce will not change. The best remedy for this is to engage the team in formulating the Balanced Scorecard (objectives & targets) and have them participate in setting targets.
Getting lost in the mechanics of tracking: The absence of automation to record and roll-up results early in the implementation can severely derail your team into the mechanics of recording actuals vs. targets. This will be compounded when the team tries to build sophisticated formulas to roll-up to an overall result by objective or department across the four perspectives. The best remedy for this is to remind your team during the initial implementation that the spirit is to use the Balanced Scorecard as a navigation compass to steer the ship and not to get 100% accurate and weighted results.

Key Factors for a Successful Scorecard Implementation FadiHidi on 2012

- Impetus for implementation must come from top management and middle management must adhere to it.
- Have a strategy champion to manage the change and to maintain the visibility required to be successful and to ensure that strategy remains high on everyone’s day-to-day agenda.
- Communicate the reasons, objectives and benefits of scorecard implementation.
- Develop consensus with all appropriate people from the organization to select measures and set targets.
- Measures that are used to evaluate the performances must be related to strategy, attainable, within their control or within their influence.
- Involvement in the entire process fosters complete buy-in.
- Communicate and train your team on the system itself, the description of the measures, how to measure them, how the team impacts the measures personally and how they benefit out of the system so that skeptical and wary employees will comprehend it and convert into those prepared to buy-in.
- Choose the framework that fits you best (Balanced Scorecard, EFQM, Value Dynamics, etc).
- Ensure yours costing and measuring system is supporting scorecard system, they are valid and reliable.
- Allot adequate time to implement and realize benefits.
- Link compensation and reward system to targets and results.
- Graph/Measure data over time to see trends.
- Collaborate on results, discuss, meet and continuously improve.
- Celebrate and advertise success.
- Create an easy to use system: Collection of the measure values, preparation of scorecard reports should not be painful, results reported should be current and presentation of the
reports needs to be visually understandable and attractive, so that the team can use the information to determine ways to improve.
CHAPTER THREE

RESEARCH DESIGN METHODOLOGY

3.1 Research Design

A research design is a plan according to which a researcher obtains research participants and collects information from them. According to a research design refers to a plan for collecting and utilizing data so that desired information can be obtained with sufficient precision. This study employed descriptive survey design as it is concerned with describing the characteristics of BSC implementation. A structured questionnaire arranged in standardized 5-point Likert’s scale was chosen because of the strengths of this method. A structured questionnaire allowed all the participants to respond to the same questions, as participants are offered the same options on each statement and it provided an efficient way of collecting responses from a large sample (Saunders, Lewis, & Thornhill, 2009). Closed ended questionnaire also provided confidentiality to the respondents to enable them complete the questionnaire honestly; and its use also tends to increase the response rate (Khomba, 2011). That was why the researcher chooses a Likert scale survey questionnaire as the main instrument to gathered quantitative data and un structured interview questions are also used to gathered qualitative for this study and descriptive survey method was used intensively to analyze key variables.

3.2 Data Type

Both qualitative and quantitative types of data employed. Qualitative data collecting interviews or group discussions are two common methods used for collecting qualitative information (Asymmetric 2011). Qualitative aspects of the research have include in-depth research based on structure interview. The data both quantitative (i.e. expressed in numbers) or qualitative (i.e. expressed in words, pictures, objects). Quantitative research involves data collection procedures that result primarily in numerical data which is then analyzed by statistical methods whereas Qualitative research involves data collection procedures that result primarily in open-ended, non-numerical data which is then analyzed primarily by non-statistical methods.
3.3 Data sources

3.3.1 Primary data sources
Primary data on the perception on BSC implementation process, its effectiveness and challenges were collected from top level managers, workers, customers and reform program supporting team.

3.3.2 Secondary data sources
The secondary data would collected from different published materials like report and Manuals of the organization, journals, magazines, research findings, policy documents and other relevant materials are reviewing.

3.4 Sample size and sampling design

3.4.1 Sample size determination
The main target population of the research was employees in bole sub city land management. The management office has 7 departments. Due to the constraints of time and resources, the researcher cannot include all offices; therefore, the researcher has picked five departments. Convenience sampling is used to select these offices. According to the human resource process the number of employees in the five is 281.

Applying the Slovin’s formula as it was recommended by Ghozali (2006) for such studies that the sample size can be computed as follows: 

\[
n = \frac{N}{1 + N \times e^2}
\]

Where; 
- \( n \) = Sample size 
- \( N \) = population size 
- \( e \) = margin of error 

\[
1+281 \times (0.09)^2
\]

The sample size is determined to be 90 respondents. And by adopting proportional allocation the sample from each office considered is, land banking and transferring \((32/281)90=10\), land tenure and administration \((142/281)90=45\), building permit and control \((27/281)90=8\) land development and renewal \((34/281)90=10\), Urban plan office \((46/281)90=17\) a total of 90 respondents.

3.4.2 Sampling design
The researcher has selected purposive sample technique, because of a sampling technique) is in which researcher relies on his or her own judgment when choosing members of population to participate in the study. Researchers often believe that they can obtain a representative sample by using a sound judgment, which will result in saving time and money”. Purposive sampling (also known as judgment, selective or subjective sampling .due to the fact that accessing a targeting sample quickly and sampled for proportionality is not the primary concern of the research. On
the top of that selecting purposive sampling technique to collect data in this research has involving the sample of employees/managers with adequate exposure in area of BSC building and implementation. Hence; for the research the characteristics that participants are selected with criteria such as: employee/manages with a mild, moderate or in depth knowledge of BSC were considered.

3.5 Data collection methods and tools

For the proper achievement of the objectives of the study; the researcher used primary data source. Primary data has been collected using questionnaires. The variables is attitudinal and measure using Likert scale with five response categories (strongly disagree, disagree, neither agree nor disagree, and agree strongly agree) has been employed. “The Likert scale method is preferred to reply questions interesting to respondents and thereby enhance their cooperation, ultimately to ensure maximum response rate” (Robson Colin, 2002). Open ended questions in the questionnaire measures the suggestion and personal perception of respondents. The other data collecting tools interview to the selective employers and managers and the researcher observation were the data collecting tools of this study.

3.6 Data Analysis and Presentation

The statistical description of the response has been made in relation to the question raised. Both qualitative and quantitative descriptions were applied. To this end descriptive statistic such as tables, charts, graphs and percentages were used. In addition using content analysis, qualitative data has been analyzed.

3.7 Ethical Standards and Procedures

The principle of respect for persons states that participants’ thoughts and decisions must be honored. All participants provided their consent via the informed consent process. In order to ensure the application of this principle, a form has been provided to the participants who outlined, for the participants’ clarification, the study’s purpose, as well as statements about confidentiality. Participants who intent to participate ask to read the form and are telling that by participating they is providing inform consent. The information provided by the participants remains anonymous. All collecting data are absent of identifiable markers and are store on the researcher’s personal computer. The researcher is the only person with access to the data. The computers files are password protect. Reliability is defined as is fundamentally concern with issues of consistency of measures.
Reliability: Reliability of the items had been checked before the distribution of questionnaires and was analyzed by using Cronbach's alpha test. Then the computed result of questionnaire items was found to be 0.631. Therefore, the pilot test result revealed that the calculated value aimed to test the reliability of the instrument was found to be relevant to measure what was intended to measure, because reliability calculated value above 0.60 is considered to be reliable instrument. Relatively speaking the more reliable a test is the more valid the data. The researcher must have some way of demonstrating that their findings were true otherwise, no good grounds for anyone to believe it. Usually, the bases for judging the quality of research have been validity this refers to the appropriateness of the data in terms of the research being investigated; reliability this refers to whether a research instrument is natural in its effect and constraint across multiple occasions of its use (Den Scombe, 2007). So, for increasing creditability of the researching the following instruments were used:

- Triangulation: the data was collected from different sources using different instruments

Validity: Validity indicates a degree to which a test, measurement and instrument is capable of achieving certain aims. Validity is an integral mandatory component for any type of measurement, test or instrument. In order to test the strength of questionnaires, the researcher undertook pilot test for questionnaires and all the necessary amendments such as reorganization of questions along research questions, eliminating of unnecessary questions, and eliminating of grammatical errors were made. The pilot test was held in sub-city in one of the sample office in Bole sub city land development and management which was included in the sample. Based on the data collected, the validity and reliability of the tools were analyzed and necessary modifications were made.
CHAPTER FOUR
RESULTS AND DISCUSSION

4.1 Introduction

This chapter presented the analysis and presentation of primary data that were gathered through questionnaires, interviews, focus group discussions and secondary data sources that were collected by reviewing such reports and manuals of the organization, journals, books, websites and other research findings. The data gathered through questionnaire were collected from employees of the sub city land development and management from different offices who occupy different position. Interviews were conducted with office Head of the organization and the customers, in addition, focused group discussions were conducted with reform program teams.

4.1.1 General bio-data of the respondents

A total of 110 questionnaires were distributed for the five offices. Out of which, 90 (as it can be seen from table 4.1) were filled and returned. This indicated that 82 % of the questionnaire is returned and the non-return rate of the questionnaire is 18%.

Figure 1 Employees distribution

<table>
<thead>
<tr>
<th>Department</th>
<th>Number</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land tenure and Administration</td>
<td>46</td>
<td>51%</td>
</tr>
<tr>
<td>Landbanking and management</td>
<td>10</td>
<td>11%</td>
</tr>
<tr>
<td>Land renewal and development</td>
<td>11</td>
<td>12%</td>
</tr>
<tr>
<td>Building built and control</td>
<td>8</td>
<td>9%</td>
</tr>
<tr>
<td>Urban planning</td>
<td>15</td>
<td>17%</td>
</tr>
</tbody>
</table>

Source: Own survey, 2017

As it can be seen in graph 4.1, from the total distributed questionnaires in the offices the filled & returned questionnaires represents 51 % is the Land tenure and Administration 11% is land
banking and management 12% Land renewal and development 9% Building built and control 17% Urban planning respectively. This indicates that the data collected for the research represent the branch offices almost equally and the finding designates the total picture of the organization.

Table 1 Gender related Distribution

<table>
<thead>
<tr>
<th>Gender</th>
<th>frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>46</td>
<td>51%</td>
</tr>
<tr>
<td>Female</td>
<td>44</td>
<td>49%</td>
</tr>
</tbody>
</table>

Source: Own survey, 2017

As the table above indicates the number of women in the organization represents 49% of the total employees and male employees are 51%. Thus the gender mix of the workforce of BSLDM is almost equal and the organization ensures gender equality and promotes the women participation.

Figure 2 Employees Age distribution

Source: Own survey, 2017

As regard the age distribution it can be seen in the Graph 4.2: 43.6% of the respondents are within the age range of 18-30; 44.5% of them are between the ages of 31-41; 7.27% of them are within the age of 41-50; while the rest of 4.54 them are found to be above 51 years old. The data indicates that 88% of the total respondents are between the ranges of 25-41 years. This shows that the majority of the respondents are at the active age, where critical thinking and systematical analysis of the situation is possible.

Figure 3 Employees’ education level
Concerning the educational level of the respondents, as it can be seen in the pie chart 4.1 of the above; only of 56.7% of them are diploma holders; however, 38.9% have first degree and 4.4% have second degree from higher institutes respectively. This shows that the majority of the respondents (55.4%) are diploma holders. More or less employees are in position to understand and reply properly to the question of questionnaire.

On the other hand, with regard to the respondents’ job position and service tenure, the data in the table 4.2 indicates that the majorities are serving the organization for more than three years in the job title such as officer, team leader, and desk and office managers. The figure indicates that the majority or (88%) serve the organization more than 3 years and to took part in the implementing the organization BSC. Besides, their current job positions indicate the respondents have participated in the planning and implementing BSC in their the organization

Table 2 Employees Work position & Service Tenure

<table>
<thead>
<tr>
<th>Employees work position</th>
<th>Service tenure (in years)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>&lt;2 years</td>
</tr>
<tr>
<td>Officer</td>
<td>10</td>
</tr>
<tr>
<td>Team leader</td>
<td></td>
</tr>
<tr>
<td>Desk</td>
<td></td>
</tr>
<tr>
<td>Office manager</td>
<td></td>
</tr>
</tbody>
</table>
Generally the characteristics of the respondents indicate they are almost that the gender is almost proportional, in gender distribution active age, fairly educated, experienced and placed in the direct implementation and managerial positions. They are expected to have in-depth knowledge and firsthand information about the practice and challenges of BSC.

4.1.2 Employees/management response related with BSC.

In this particular section of the paper, the data related with the study and collected through interview document analysis and questionnaires are presented and analyzed in a very detailed way. For the convenience purpose, the presentation and analysis is categorized in to three major dimensions: Leadership commitment, designing or building BSC finally its implementation. These critical three dimension are serving as checklists as to whether or not BSC is properly designed and implemented in BSLDM.

4.1.2.1 Employees/management response on top leadership commitment

In describing the commitment of the top management of the organization heads of the public organizations, more than any other individual, is the champion of the balanced scorecard. Besides; middle and lower level public organization leadership have to fully committed to the process of implementation in terms of involvement, conceptual understanding, communication, and serving as process owners before attempting to implement a balanced scorecard process (Niven, 2003).

As it was discussed in the literature review part; the top management and other leadership commitment in terms of involvement, conceptual understanding, communication, and serving as change agent is essential for BSC building and implementation. Therefore; the employee and management asked on the level of top management’s commitment that can be explained in different ways. The response is presented in the following paragraphs as follows:

Table 3 Senior Management Commitment in the BSC implementation

<table>
<thead>
<tr>
<th>Responses</th>
<th>Frequency</th>
<th>percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid Strongly agree</td>
<td>21</td>
<td>23.3</td>
</tr>
<tr>
<td>Agree</td>
<td>43</td>
<td>47.7</td>
</tr>
<tr>
<td>Uncertain</td>
<td>18</td>
<td>20</td>
</tr>
<tr>
<td>Disagree</td>
<td>5</td>
<td>5.6</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>3</td>
<td>3.3</td>
</tr>
</tbody>
</table>


<table>
<thead>
<tr>
<th>Missing</th>
<th>-</th>
<th>-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total</td>
<td>90</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: own survey 2017

The employee and management were asked to rate the senior management members commitment with involving themselves in the BSC implementation for the last three years. As table 3 indicates; the (71%) of the respondents agreed that the senior management members are committed to BSC implementation.

This fact is also supported by the BSC core team members, who were responsible for designing BSLDM BSC and conducting pilot testing, during the interview. According to the core team members the top management of BSLDM designated BSC and showed its commitment throughout the courses of BSC designing and implementation. According to the team members the top management brought the concept and the project ideas of BSC to the organization. They are launching BSC program with planning and executing change management strategy, prepare and execute communications strategy, monitor and evaluate implementation, resourcing and training.

In this regard the effort of the top management in demonstrating to implement BSC as the tool of increasing the performance of the organization is impressive with having minor limitation as the respondents confirmed.

4.1.2.2. Senior management commitment in introducing BSC theory and practice to employees

In describing the commitment of the top management of conceptual understanding and teaching BSC to employee and customers; it has to communicate to all level of leadership in the process of BSC implementation. All levels of leadership need to understand BSC concept and prepare to educate internal staff & customers (Niven, 2002).

In responding to the interview questions on whether or not the top management of BSLDM is committed in conceptual understanding of BSC and educating the staff and customers, the interviewees are confirmed that they were conceptually not clear and enough educated. Thus there is a gap with regard to the top management commitment in conceptual clarity and educate the internal staff and customers accordingly.

In responding to the interview questions on whether or not the top management commitment in BSLDM in teaching BSC to the internal staff, the interviewees argued that the top management does not used strategic map as education and communication tool such as newspaper, in-house
publication, large meeting in communicating the workforce, customers and other stake holders about the organization’s strategy. Thus, the data indicates there are a gaps and BSLDM top management is teaching BSC to the internal staff and customers.

4.1.2.3. Senior management commitment in serving as change agent

The last interview question for this particular section is related to whether or not the top management of BSLDM is committed as serving change agent; the interviewees asserted that the top management of BSLDM is the champion of change. They are manifesting their commitment for change by introducing lots of change initiatives. They established BSC core team comprising internal staff and hire external consultants (Assigned by the Capacity Buildings bureau) whom they consult the whole course of BSC designing and its implementation. But the weakness in this regard is to ensure the sustenance of the commitment demonstrated at the beginning of the course of the implementation process.

Thus there as the interviewees confirmed, the top leadership’s commitment in showing itself as a change agent was exemplary to other similar public bodies though their motivation lack continuity.

4.1.3 Data presentation and analysis on the six steps of phase one of BSC implementation.

This section deals with the first step of building BSC that is basically related with assessment, launching balanced scorecard program, conducting organization assessment (Environmental Scan) and managing change are the major tasks of the first step of building BSC.

- Conducting SWOT analysis as it was discussed in the literature part, conducting organization assessment (Environmental Scan) is the first task of building BSC. Hence; BSC document of 2003 - 2007 was consulted to know whether BSLDM analyzed the internal weakness and strength and the external threats and opportunity in formulating strategic plan.

When SWOT analysis is conducted; the internal strength and weakness of an organization is identified. Hence; the strength of the organization is identified by asking the question such as; what do the organizations do well? What unique resources can the organization draw on? What do others see as strengths, similarly the weakness of an organization are assessed by asking enquiry such as what could the organizations improve? Where do they have fewer resources than others? What are others likely to see as weaknesses? (The Balanced Scorecard Institute, 2007).

On the other hand the external opportunities & treats of organizations are also assessed while conducting SWOT analysis. Therefore good prospects, advantageous trends and maximizing
strengths into opportunities are basic consideration when external opportunities are analyzed. Similarly the weaknesses of an organization are assessed by asking enquiry such as what trends could harm the organization? What is competition doing? Looking at internal weaknesses, what threats do these expose to? (The Balanced Scorecard Institute, 2007).

As it is indicated in the Table 4, which is extracted from BSLDM BSC documents of 2003-2007; the organization undertook SWOT analysis for identifying its internal strength and weakness and assessing external opportunities and treats of the environment in which it is operating.

Thus there is no gap in this respect and it is, thus clear that the senior management has exerted its efforts in identifying strength, weakness, opportunity and treats analysis before launching the organization’s balanced scorecard program, which is crucial for successful implementation of BSC.

Table 4 SWOT Analysis of Bole sub city land development and management

<table>
<thead>
<tr>
<th>Strength</th>
<th>Opportunity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction of new working procedures/manual</td>
<td>Stable political environment</td>
</tr>
<tr>
<td>An autonomous city Administration having its own legal personality</td>
<td>Expansion of higher education institution</td>
</tr>
<tr>
<td>Decentralizing operation through branch offices</td>
<td>Establishment of tax and customs training institute</td>
</tr>
<tr>
<td>A Fully functioning Automation system (SIGTAS an Sustainable economic growth of the country d ASYCUDA++) that minimizes cost and increases efficiency</td>
<td>Government commitment for land development reform and modernization</td>
</tr>
<tr>
<td>Establishment of customer’s complaint handling system at each level</td>
<td>Growth of regional integration, globalization and expansion of trade</td>
</tr>
<tr>
<td>Simplified and predictable legal framework</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Weakness</th>
<th>Threat</th>
</tr>
</thead>
<tbody>
<tr>
<td>Weak revenue collection</td>
<td>Weak culture of voluntary compliance</td>
</tr>
<tr>
<td>Absence of effective performance appraisal system</td>
<td>Political instabilities in some neighboring countries</td>
</tr>
<tr>
<td>Weak research and development capacity</td>
<td>Increased risks of illegal use land</td>
</tr>
<tr>
<td>Failure to deliver fast and efficient customers service</td>
<td>Global financial and economic crisis</td>
</tr>
<tr>
<td>Inefficiency in the utilization of the existing human resource</td>
<td>Weak level of inter-governmental relation</td>
</tr>
<tr>
<td>Failure to effectively utilization of the existing IT system</td>
<td>In sufficient budget allocation from government.</td>
</tr>
</tbody>
</table>
• **Determining the organization’s mission, long term vision, and core values**

As it was discussed in the literature part the first step in designing BSC is determining the organization’s mission, long-term vision, as well as core values for the organization.

Therefore, BSLDM; BSC document of 2003-2007 was reviewed whether or not the organization develops clear vision, mission and core values before the execution of the BSC program. Hence; as it is depicted in (BSC document of 2003-2007 pp. 4-5) BSLDM determined its mission that define why the organization exists, reflecting its purpose and incorporate features of the organization in few and concise sentences.

Similarly, the organization’s vision is coined with emotionally inspiring words of future success that describes where the organization to be in the future.

The organization also determines its core values that are aligned with organization vision, mission, and corporate culture which describes what human resource stand for in the context of the organization’s vision and mission. In this regard the senior management determined its vision, mission and core values in the first step of building BSC on which the different strategies should be based for proper integration and alignment.

**Table 5 BSLDM identification of Potential customer**

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid Strongly agree</td>
<td>21</td>
<td>23.3%</td>
</tr>
<tr>
<td>Agree</td>
<td>40</td>
<td>44.4%</td>
</tr>
<tr>
<td>Uncertain</td>
<td>16</td>
<td>18%</td>
</tr>
<tr>
<td>Disagree</td>
<td>10</td>
<td>11%</td>
</tr>
<tr>
<td>Strongly dis agree</td>
<td>3</td>
<td>3.3%</td>
</tr>
<tr>
<td>Missing</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>90</strong></td>
<td><strong>100%</strong></td>
</tr>
</tbody>
</table>

Source: Questionnaire2017

In responding to the question on whether or not the organization identified the customers after recognizing their needs as table 5 indicates that (67.7%) of the respondents agreed & strongly
agreed that the organization identified its customers after understanding their needs and demands. It is, thus inferred that BSLDM identifies customers and stakeholders ‘needs and demand which is important for meeting customer satisfaction.

Thus the finding indicates that BSLDM identified its customer but according to the report in public service man power development office, the process was not participatory. When needs of customers identified detail discussion and customer survey have not been employed as strategy.

- Participatory strategic plan development processes

This section is dealing with the second step of building BSC that is basically related with strategic planning. Strategy is best way of doing business to achieve corporate vision and mission. It requires selection of best way of doing business from alternatives. It requires focus on a few things, and rejecting the rest. Strategy is divided into long-term and short-term (The Balanced Scorecard Institute, 2007).

It is well noted in the literature review part that the basic four perspectives of the BSC that are finance, customer, internal process, learning and growth have been common and found across a wide range of private and public organizations. However; they are not strait jacket. Depending on the organization context one or more additional perspectives may be used (Kaplan and Norton, 1996). As BSLDM BSC document of 2003-2007 is consulted to know whether or not the four perspectives and others are used; the organization has chosen four perspectives such as finance, customer, internal process, learning and growth as strait jacket.

Then; it would be appropriate to ask from four perspectives which one is given the highest weight. As it was discussed in the literature part, achievement for government organizations has to measure by how effectively and efficiently they meet the needs of the customers and Community. Financial considerations have a facilitating or constraining role and never are the primary objective (Kaplan and Norton, 1996).

**Table 6 Participation in Strategic Plan development Processes**

<table>
<thead>
<tr>
<th>Response</th>
<th>frequency</th>
<th>percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid Strongly agree</td>
<td>6</td>
<td>6.7%</td>
</tr>
<tr>
<td>Agree</td>
<td>10</td>
<td>11%</td>
</tr>
<tr>
<td>Uncertain</td>
<td>22</td>
<td>24.4%</td>
</tr>
<tr>
<td>Disagree</td>
<td>43</td>
<td>47.8%</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>7</td>
<td>7.8%</td>
</tr>
</tbody>
</table>
In responding to the question on whether or not BSLDM strategic plan development processes were participatory; As Table 6 indicates the majority (55.6 %) disagreed & strongly disagreed and support the development processes were not participatory. Those they, claims the process was not participatory explain the top management and work unit in charge for strategic plan development that is the Planning, Monitoring and Evaluation process unit were merely engaged in the development of strategic plan. This fact is not supported by key informant persons that insist that the draft of strategic plan was developed by the core team and there were continuous discussion sessions held and inputs of the internal and external stake holders were incorporated. 

Thus in the initial phase of BSLDM strategic plan the inputs of the internal and external stake holders need to be incorporated. It can be concluded the participation of employees was not that sufficient. This might have contributed for the low ownership, commitment and motivation of employees which probably adversely affected their performance.

Table 7 Training provided for employees about change management

<table>
<thead>
<tr>
<th>Response</th>
<th>frequency</th>
<th>percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid Strongly agree</td>
<td>7</td>
<td>8%</td>
</tr>
<tr>
<td>Agree</td>
<td>21</td>
<td>23.3%</td>
</tr>
<tr>
<td>Uncertain</td>
<td>12</td>
<td>13.3%</td>
</tr>
<tr>
<td>Disagree</td>
<td>37</td>
<td>41%</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>12</td>
<td>13.3%</td>
</tr>
<tr>
<td>Missed</td>
<td>1</td>
<td>0.1%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>90</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Questionnaire, 2017

In responding to the question on whether or not BSLDM provides proper training for the employees and others about organization changes as Table 7 indicates (64.3%) of the respondents disagreed & strongly disagreed. However (24%) agreed and the rest are uncertain. This fact has indicated that the majority did not agree with the idea that they have given enough training about change and change management.

On the other hand key informants stated that hence; key informants that changes related training has been given for the employee and management but since the majority of the employees are
new and recently joined: the organization, they may not get in-depth change related training. BSLDM provides for newly joined employees some general concept about change. It is, thus, inferred that training provided about change and change management is not sufficient and this might have reduced their motivation and performance.

- **Customer needs and value proposition description**

As Table 4.8 indicates below which is taken from BSLDM A’s BSC document of 2003-2007 the organization identifies value propositions or what customer needs in quality, timeliness and cost effectiveness.

The table 4.8 below reveals more than half of the respondents are of the opinion that value proposition is not aligned with the critical factors mentioned above.

**Table 8 BSLDM value propositions**

<table>
<thead>
<tr>
<th>Response</th>
<th>Frequency</th>
<th>Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid Strongly agree</td>
<td>7</td>
<td>8%</td>
</tr>
<tr>
<td>Agree</td>
<td>21</td>
<td>23.3%</td>
</tr>
<tr>
<td>Uncertain</td>
<td>12</td>
<td>13.3%</td>
</tr>
<tr>
<td>Disagree</td>
<td>37</td>
<td>41%</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>12</td>
<td>13.3%</td>
</tr>
<tr>
<td>Missed</td>
<td>1</td>
<td>0.1%</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Primary data generated from BSLDM BSC document

- strategic themes and critical success factors are identified in responding to the question on whether or not the organization develop strategic theme and identified critical success factors, BSLDM SC document of 2003-2007 depicted that six strategic themes that are human resource management and development, modern information technology, customers education and communication, customers service and support, law enforcement, and revenue collections are identified as strategic theme. Thus, there is no problem in identifying and developing strategic theme. The strategic themes are also attested that they aligned with the organization vision & mission.

- Strategic themes links with Performance-based Budgeting which can make resource allocation decisions fruitful. Using this method, budgets are based on the initiatives necessary to achieve
objectives and targets. Hence, performance based budgeting (PBB) is the valuable budgeting administration techniques which assure organization success (Niven, 2003).

In responding to the interview questions on whether or not the organization’s strategic themes are linked with performance based budgeting, the interviewee from Planning & Monitoring work process confirmed that BSLDM BSC is linked with Performance Based Budgeting (PBB). According to them the Finance and Economic Development office) allots Budget for BSLDM in line with six strategic themes which is indicated in the organization’s balanced score card documents. However; budget allocation for each work processes based on performance contract agreement is not materialized due to the postponement of national PBB software under Integrated Finance Management System (IFMS) Project. Thus there is no gap in linking’s 6 strategic themes with performance based budgeting. The budget allots for each work units is not properly allocated and not supported by automation.

This section is dealing with the third step of building BSC that is basically related with formulating strategic objectives. The objectives are the building blocks of strategy. The objectives are used to translate strategic themes into actionable activities and tasks that lead to the result (The Balanced Scorecard Institute, 2007)

• Developing strategic objectives for theme

In responding to the question on whether or not the organization developed strategic objectives for each theme; BSLDM BSC document of 2003-2007 depicted that for each strategic themes; twenty five strategic objectives are developed under four perspectives.

Thus there is no gap in developing strategic objectives for each theme. All the strategic objectives are cascaded from strategic theme and logically linked.

• Performance Indicator and Objectives

In responding to the question on whether or not the organization develop performance indicator for strategic objectives; BSLDM BSC document of 2003-2007 illustrated that one hundred twenty two(122) performance indicators are identified for twenty five (25) strategic objectives.

It is thus, Understood that there is no gap in developing performance indicators for strategic objectives. The indicators were developed for each objective on logical approaches.

This section is dealing with the forth step of building BSC that is basically related with strategic mapping.
The Strategic mapping is a graphical picture of the customer value chain. It is a tool for both creating organization alignment (The Balanced Scorecard Institute, 2007).

- Strategic objectives tied to vision, and vision linked to strategic themes. In responding to the question on whether or not the strategic map is used to link strategic objectives and results to vision, and vision linked to strategic theme.

**Table 9 BSLDM BSC’s performance measures aligned work unit behind common goal**

<table>
<thead>
<tr>
<th>Response</th>
<th>frequency</th>
<th>percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Strongly agree</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Agree</td>
<td>39</td>
<td>43.3</td>
</tr>
<tr>
<td>Uncertain</td>
<td>24</td>
<td>26.5</td>
</tr>
<tr>
<td>Disagree</td>
<td>19</td>
<td>21</td>
</tr>
<tr>
<td>Strongly dis agree</td>
<td>7</td>
<td>8</td>
</tr>
<tr>
<td>Missed</td>
<td>1</td>
<td>0.1</td>
</tr>
<tr>
<td>Total</td>
<td>90</td>
<td>100</td>
</tr>
</tbody>
</table>

Source: Questionnaire, 2017

This section is dealing with the fifth step of building BSC that is basically related with performance measure. As stated in the literature review performance measures are indicators used for tracking performance of an organization’s strategy, means for measuring both organization effectiveness and operational efficiency and visual indicators of relative success (The Balanced Scorecard Institute, 2007)

- **Performance measures aligned work unit behind common goal**

In responding to the question on whether or not performance measures aligned work unit and performers behind common goal; as Table 9 indicates the majority or (43.3%) agree that BSC’s performance measures are serving to align work units and performers behind common goal. However, (26.7%) are uncertain, (21%) are disagreeing and the rest are strongly disagreeing.

Although relatively large number of respondents with the opinion that performance measures aligned work units and performers behind common goals, the rest either do not think the measures are aligned or uncertain. It is thus important to note that employees are either do not have clear understanding about the alignments or alignments may be poor. This may lead employees not to evaluate and see the how their performances in different positions affects the performances in the other sections.
BSC’s performance measures mix and weighting the balanced scorecards need to be a mixture of 15 to 25 financial and nonfinancial measures, grouped into four perspectives with the same distribution of four measures 22% each and the higher weighting for the internal work process which has 8-10 measures and represent 34% of the measures (Kaplan and Norton, 2011) In responding to the question on whether or not BSLDM BSC performance measures are with appropriate and logical mix and weighting; It is understood from BSLDM BSC document of 2003-2007, E.c that corporate level score card has 54 financial and non-financial measures. The internal work process has 34 measures and represents 63%. However; the financial measure is 12.5%, learning and growth measure is 18.5%, and customer measure is 22% respectively.

It is inferred that there is no problem the mixture, distribution and weighting of performance measures are appropriate. Proper performance measure mix and weighting has adverse effect in the total achievability of BSC system

- The performance measures capability of measuring the objectives

In responding to the question on whether or not the performance measures capability of measuring the objectives during reviewing the randomly selected work units & individual score cards at each offices the following problems are witnessed; the performance measures of BSLDM corporate level objectives are almost copied word-by-word throughout the work units/individuals scorecards.

Performance measures are stated in percentage instead of number, some measures are stated in number instead of percentage, very few measures are used for some objectives, quite lots of measures are used for learning and growth, 40% of the performance evaluation of individuals linked with integrity related personal characters and do not have performance measure. This may lead to nepotism and favoritism and make performance measurement less objective and make measurement difficult in terms correctly identifying work areas that need interventions for improvements. The formulas used to measure integrity related personal characters are vague and subjective.

Thus there is gap in designing performance to measure that will be used to objectives. Proper revision & consultation is necessary to make performance measures capable to measure objectives.
• Characteristics of BSC’s Performance Measures.

As stated in the literature review a good balanced scorecard is an appropriate mix of outcomes (lagging indicators) and performance drivers (leading indicators) of the work unit’s strategy (Kaplan and Norton, 1996).

In responding to the question on whether or not the performance measures keep balance between lagging and leading indicators, short term and long term ;BSLDM BSC document of 2003-2007 illustrate that most of the indicators are leading (performance drives) measures that performance drives or leading indicators are outweigh in number than the outcome measure or lagging indicators.

Thus the performance measures are not keeping the balance between leading (performance drives) and lagging (outcome measures) and proper revision and consultation is recommended.

• Performance measures and Internal/external (domestic/international) benchmarking

To confirm the enquiry on whether or not the core team of BSC undertakes (domestic/international) benchmarking to set performance measures; the interviewees disclosed that BSC study team undertakes internal bench marking from head office.

Thus there is only in internal benchmarking in organizing BSLDM’s BSC documents. However, lesson from other similar organizations and international organizations could have been learned if benchmarking from them had been done. The organization undertakes both internal benchmarking to get best practice and adopt the lesson learnt for the organization BCS building & its implementation.

This section is dealing with the six step of building BSC that is basically related strategic initiatives.

As it is discussed in the literature review part the strategic initiatives are specific programs, activities, projects, or actions that the organization will undertake to meet performance targets (Niven, 2003)

• Strategic Initiatives are linked to vision, mission, objectives and Perspectives

In responding to the question on whether or not the strategic initiatives are linked to the objectives and perspectives’ BSLDM BSC document of 2003-2007E.c is reviewed and the total of 15 (9 new and 6 old initiatives) are identified and liked with perspectives, vision, mission and 25 objectives.
Thus there is no gap in identifying and linking initiatives with objectives and perspectives. The initiatives are identified and properly linked with vision, mission and objectives.

- **Strategic Initiatives** are widely recognized as solving significant organization problems or capturing significant benefits. To confirm whether or not the initiatives are capable of solving the organization problem, an interview was made with the Project Development and Appraisal Team coordinator. He ratified that the initiatives are identified with proper consultation and they are in due implementation and he is confident that they are solving the organization problems.

Thus there is a gap in the initiatives' capability of solving the organization problems. Proper consultation is critical for successful implementation of the initiatives.

- **Prioritized and ranked by selection criteria**: BSLDM BSC document of 2003-2007 is reviewed to test whether or not selection criteria are set to prioritize initiatives. Hence, BSLDM uses selection criteria such as linkage to strategic theme, quantity & quality of measuring goals, significance to the outcome were used to select and prioritize the initiatives.

Thus there is no gap in prioritizing and selecting initiatives. The selections of initiatives are conducted by using widely applicable slandered criteria stated above.

- **Schedule, deliverables, resource commitments, and ownership defined**

BSLDM BSC document of 2003-2007 reviewed and interview was conducted to test whether or not time tables, deliverables, resource commitments and ownership are defined.

Therefore, for the initiatives’ implementation time table, deliverables, budget and ownership are defined. But due to resource constraints, some initiatives which have considerable impact on success of strategy objectives cannot be materialized. Thus there is some gap in materializing initiatives due to financial and non-financial constraints. Therefore the issue of budget should be taken as one of selection criteria.

This section deals with the seven steps of BSC implementation (system roll out) that is basically related with automation.

As it is discussed briefly in the literature part; automation is requirement for system roll out (BSC implementation). Automating data collection and reporting for the scorecard requires an assessment of the data that needs to be collected, performance information that needs to be communicated, and the information technology options that will be used to process the data and transform it into information.
• Automation support system rolls out

The officers of BSLDM were asked to check whether or not automation supports the organization BSC. That means using software to automate the collection, reporting and visualization of performance data. It is confirmed; however, the organization does not use software which supports the data collection and reporting performance data.

Thus there is gap in supporting the BSLDM BSC with automation to collect and report performance data. The organization does not support its BSC with automation and BSC related software is not used in the collection, reporting and visualization of performance data. This is more likely to have adverse effect on the effectiveness and efficiency of activities.

• BSC Cascading

The BSC cascading basically deals with the function of translating high-level corporate strategy into aligned lower-level objectives and measures. It creates alignment around the organization’s shared vision that make strategy actionable to work units and down to individuals. Cascading can also link departmental scorecards to corporate vision and strategy.

The individual scorecard should be aligned to departments and support units objectives to tie with rewards, recognition, and incentives to results (The Balanced Scorecard Institute, 2007)

• Translating high-level strategy into aligned lower-level objectives and measures BSLDM’s BSC document of 2003-2007 is reviewed to test whether or not the organization high level strategy is translated in to lower level objectives and measures. There for, the organization’s six high level strategic themes and their subsequent results are cascaded and aligned to 25 strategic objectives and 54 financial and non-financial measures.

Thus there is no problem in cascading the high level strategy in to lower level objectives and measures. High level strategies are properly cascaded to the lower level strategic objectives and measures.

• Creating alignment around the organization’s shared vision.

To make strategy actionable to departments and down to individuals BSLDM BSC document of 2003-2007 was reviewed to investigate whether or not alignment is created around the organization shared vision. Hence; the organization’s five high level strategic themes and their subsequent results are aligned to the organization shared vision.
Thus there is no problem of alignment with high level strategy and shared vision. The organization’s five high level strategic themes and their subsequent results are aligned to the organization shared vision this indicates that there is proper integration that will boost the end performance and thereby improve customer satisfaction.

- Department & individuals scorecards, and their alimened to corporate score card and strategy.

BSLDM BSC document of 2003-2007, randomly selected desks at head quarter offices’ desk and work processes and individuals score cards were reviewed to test whether the desks and individuals score cards are aligned to corporate score card and strategies.

Hence, the following problems are observed. Each Work units at the head quarter offices desks did not properly tailored the high level strategy and objectives taking in to consideration their practical circumstances and their role and function, Some of the work units at head quarter and offices’ objectives and measures are totally delinked from corporate level score card, Some work units at head quarter and offices cascade objectives that are not related with their mandate, Some individual score cards are almost identical (Even if there are difference concerning job title and description, the cascaded score objectives are similar across the work units and teams) In the organization performance appraisal system is totally deviating from BSC concept and practice. The 30% is related with personal characters and integrity and 70% is related to individual score card evaluation.

Thus, there is gap in developing department & individuals scorecards, aligned to corporate score card and strategy. To state the major problems; corporate level strategies and objectives are not contextually adopted, lower level objectives and measures are delinked from corporate level score card objectives and measures, parallel scorecard is prepared for all performers, personal characters and ethics/ integrity related measurement criteria has 30% value in the total individual performance evaluation are worth mentioning.

- Work units and individuals Score card were not aligned with recognition and incentives. To validate the enquiry on whether or not the work units and individuals score cards aligned with recognition and incentives; the interviewee from HR work processer unit unveil that the organization is semi-autonomous and have independent personnel administration different from other civil service organization. It has different salary scale and other benefit package. But incentive compensation scheme of individuals and work units is not attached to achievement of scorecard objectives and outcome in the organization. Thus, there is problem of aligning work units and individuals score card with recognition and incentives scheme. The incentive
compensation scheme of individuals and work units is not linked with the achievement of scorecard objectives and outcome.

**Evaluation.**

Evaluation is the process of reviewing the organization progress toward its strategic goals. It is also assessing the balanced scorecard strategic planning and management system to determine where efficiency and effectiveness can be improved.

The evaluation processes incorporate the performance appraisal of team and individual. The result of evaluation is used to modify the organization planning assumptions, strategy, objectives, performance measures and targets, strategic initiatives, and budget (The Balanced Scorecard Institute, 2007)

**Evaluation is used to determine where efficiency and effectiveness can be improved.** In responding to the interview questions on whether or not BSLDM undertake evaluation to determine where efficiency and effectiveness can be improved; the key informant from Planning and Monitoring work process unit affirmed that BSLDM organize across work units the one-to-five arrangement for evaluation individual score card on daily basis. Beside; work units score cards are evaluating on weekly basis. Above all at the organization level; offices score card is evaluated on quarterly bases. The basic objectives of evaluation at all levels are to maximize efficiency and effectiveness.

The performance appraisal of team and individual based on tangible data in responding to the question on whether or not the performance appraisal of team and individual is based on concrete data; questionnaires were distributed for the target population and as Table 4.10 indicates the majority or (63.5%); disagreed and strongly disagreed that BSLDM does not use actual performance data in the process of performance measurement. However (22.9%) agree, (9.4%) uncertain and the rest are strongly agree.

**Table 10 performance appraisal based on Objective data**

<table>
<thead>
<tr>
<th>Response</th>
<th>frequency</th>
<th>percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>Valid Strongly agree</td>
<td>7</td>
<td>8%</td>
</tr>
<tr>
<td>Agree</td>
<td>21</td>
<td>23.3%</td>
</tr>
<tr>
<td>Uncertain</td>
<td>12</td>
<td>13.3%</td>
</tr>
<tr>
<td>Disagree</td>
<td>37</td>
<td>41%</td>
</tr>
<tr>
<td>Strongly disagree</td>
<td>12</td>
<td>13.3%</td>
</tr>
</tbody>
</table>
The key informant persons from Change and Modernization support team disclosed that there are some work processes that their performance evaluation is based on relevant and genuine manually recorded performance data. However, the majority of respondents are with the opinion that offices and their work process are evaluating performances without reliable performance data. Therefore; the past two year’s individual evaluation reports are not accepted by the individual and public service bureau performance evaluation. This indicates as there exits lack of objective measurement of performance.

Table 11 BSLDM Individuals BSC Performance Evaluation Report (2008 E.C second half)

<table>
<thead>
<tr>
<th>N O.</th>
<th>Name of Office</th>
<th>Number of evaluated employee</th>
<th>Poor Performance (Below 60%)</th>
<th>Average performance (Between 61 and 84%)</th>
<th>Great Performance (Between 85 and 94%)</th>
<th>Very Great Performance (Greater than 95%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Land tenure and Administration</td>
<td>110</td>
<td>1</td>
<td>82</td>
<td>27</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Land banking and management</td>
<td>28</td>
<td>no</td>
<td>18</td>
<td>7</td>
<td>3</td>
</tr>
<tr>
<td>3</td>
<td>Land renewal and development</td>
<td>27</td>
<td>no</td>
<td>20</td>
<td>5</td>
<td>2</td>
</tr>
<tr>
<td>4</td>
<td>Building built and control</td>
<td>22</td>
<td>no</td>
<td>17</td>
<td>3</td>
<td>2</td>
</tr>
<tr>
<td>5</td>
<td>Urban planning</td>
<td>37</td>
<td>1</td>
<td>26</td>
<td>6</td>
<td>2</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>224</td>
<td>2</td>
<td>163</td>
<td>48</td>
<td>10</td>
</tr>
</tbody>
</table>

Source: Secondary data generated from BSLDM performance appraisal report year.

Besides, the researcher reviewed the organization’s BSC Individuals Performance Evaluation Report (2008 E.C second half) to investigate whether or not the individual evaluation is conducted with valid performance data. As randomly selected offices’ 2008 second half performance evaluation report (Table 4.11) indicates the majority or 72.7.6% scores Average performance (between 69 and 84%) and there is almost 2 performer which scores below 60%.

As literatures of performance evaluation point out the performance evaluation of any organizations have to fit with normal distribution curve (NDC). According to normal distribution
curve 80% performers fall under average performance while 10% from the total is above average and 10% below average respectively (Armstrong, 2006).

Thus there is gap in the organization individual performance evaluation processes. This is because according to the reform program annual report the individual performance evaluation is undertaken without accurately captured and organized performance data. Since the evaluation is conducted without factual data it is based on the individual judgments of leaders the end result is misleading and inappropriate to use for reward or corrective action.

**• Use Evaluation of make organization change (Restructuring).**

In responding to the interview questions on whether or not undertake evaluation to make organization change (Restructuring); it is confirmed that structure changes were done as per the result of the evaluation. Hence; the organization has done structure change three time from 2003-2007, taking the necessary input from performance evaluations feedback. This is expected and important in order to bring about conducive preparations that fit with elements of change and finally achieve the objectives of the different perspectives

**Practical challenges in implementing BSc**

In responding to the interview questions on Practical challenges in implementing BSc, the following challenges are identified.

- In ability to get sufficient information on BSC design & implementation Scorecard terminologies are not consistent with the culture of the land development and management office BSC have had relatively little effect on organization.
- Inability to reach consensus on objectives and Measures
- During implementation some activities are difficult to cascade at individual level.
- Lack of equal understanding among employees and leaders on BSC, resistance to change.
- high committed of leaders, lack of adequate knowledge and skills, politicizing the tool,
- lack of BSC understanding and early cascading, Lack of commitment on leadership quality
- There is also problem of understanding between the officers and the core process owners to give support to the officers,
- The lack of incentive and job displacement is also one of the factors that lead the employees’ resistance to the implementation of the BSC,
- Inadequate continuous monitoring and evaluation the performance, problems of delivering continuous training.
The major cause of the above challenges derived from lack of understanding of the tool and its early attachment of performance of the employee with payment. These challenges obviously might have negatively contributed in the efforts of attaining objectives of the different perspectives of BSC and finally enhance customer satisfaction.
CHAPTER FIVE

5. Summary of finding, conclusion and recommendation

This study was conducted with the purpose of assessing the practice and challenges of BSC implementation: in Bole sub city land development and management. A descriptive survey method of the research was used to conduct the survey. Data was collected using document analysis, questionnaires, and interview. For the literature review, a number of books have been used. The data collected was organized, analyzed and discussed. Accordingly, the following conclusion and recommendations are drawn from the major finding of the research.

5.1 Summary of Major findings:
In this chapter, the summery of findings are presented in logical order. Accordingly, the responses related to top management commitment is presented first, then after the six steps of building BSC and finally the analyzed data related with three steps of implementing BSC (System roll out) is summarized respectively.

- The top management commitment was evaluated from the parameters of involvement, conceptual understanding, communication, and serving as change agent which are critical for BSC building and its implementation. The six steps of building are very critical phase of the BSC system efficiency & effectiveness. The major tasks are organization assessment; determining the organization mission, long term vision and strategic plan; identifying high level objectives for all BSC objectives; reviewing strategic map; develop performance measure; and lastly identifying strategic initiatives. Therefore the major summery of findings are presented in the outline of strength & weakness and presented as follows:

- The major strengths of BSLDM in the building of the corporate BSC are: the organization has properly analyzed the internal weakness and strength and of the external threats and opportunity in formulating strategic plan. The corporate vision, mission and core values are well defined; And Strategic themes are identified and developed which are also demonstrated that they are aligned with the organization vision & mission. The customer needs and value proposition is well identified and defined. The strategic objectives are developed for each theme. All the strategic objectives are cascaded from strategic theme and logically linked. The performance indicators are developed for each strategic objective on logical approaches.

- The others most important strengths of the organization BSC building phases encompass the organization used the strategic map to link strategic objectives and results to vision, and
vision also linked to strategic theme. The strategic map is serving as tool of linking all perspectives with strategic objectives. The strategic map has properly aligned strategic objectives throughout four perspectives such as finance, customer, internal process and learning and growth. All objectives are linked with in cause-and–effect relations. The initiatives are properly identified and linked with objectives and perspectives. The initiatives are identified, prioritized with widely applicable standard criteria and properly linked with vision, mission and objectives.

- The major weaknesses of BSLDM in the building of the corporate BSC are: internal staff and external customers did not properly participate in the strategic plan development processes. The organization used only four common perspectives as strict jacket; even though, there is demand for additional perspective like employee retention that may check serious workforce lay off problem. The strategic map is not properly serving as tool of educating and communicating the internal staff and external customers about the organization strategy. The performance measures mixture, distribution and weighting are not logical. They are not keeping the balance between leading (performance drives) and lagging (outcome measures) and that may bring adverse effect in the total achievability of BSC system.

- The other major weakness is related with budget. There is no gap in linking’s 6 strategic themes with performance based budgeting however; the problem is adequate budget is not designated for some critical initiatives that can bring organization changes. Even, budgets are not prorated at operation work units (desk) level.

- On the other hand the three steps are directly related to BSC implementation or system roll out. The three critical phases includes: automation, cascading and evaluation.

- The major strengths of BSC implementation or system roll out in are: high level strategies are properly cascaded to the lower level strategic objectives and measures. The organization’s six high level strategic themes and their subsequent results are aligned to the organization shared vision. The organization uses evaluation with the objective of maximizing efficiency and effectiveness. The evaluation report & feedback are used for restructuring and other change initiatives. The major weaknesses in the BSLMD’s system roll out or BSC implementation are: the organization’ BSC is not supported with automation and BSC software is not used in the collection, reporting and visualization of performance data. Lower level work units & individual scorecards are not properly aligned to corporate level score card and strategy. To state the major problems; corporate level strategies and objectives are not contextually adopted, lower level objectives and measures are delinked from corporate level score card objectives and measures, parallel scorecards are prepared for
all performers, personal characters and ethics/ integrity related measurement criteria have had 30% value in the total individual performance evaluation. The organization’s work units and individuals score card are not linked with recognition and incentives scheme. The incentive compensation scheme of individuals and work units are not linked with the achievement of scorecard objectives and outcome. The individual performance evaluation is undertaken without appropriately captured and organized performance data. As the evaluation is conducted without the support of accurate data; the outcome is misleading and inappropriate to use for reward or corrective action.

Generally there are quite a significant strength and sizeable weakness throughout the nine steps of BSC building and implementation or system rolls out.

5.2 Conclusion
In this section of the study the points that were assessed and the conclusions inferred from the findings were presented in brief manner.

This study was conducted to assess the implementation of Balanced Score card in Bole sub-city land development and management offices. One of the findings of this research indicates that the effectiveness of the application of BSC in the organization is discouraged and does not have significant contribution in enhancing its performance to deliver its services to the public. This is as result of the limitation of skill and knowledge among the middle and lower level managers in particular and the workforce though the leadership commitment of the top management was found to be appreciated.

The way the organization introduced the BSC program conducted through its top management was confirmed as the most effective as the finding of this study demonstrated specially in addressing the needs of its customers and clearly identifying and describing its purpose of existence. However, the employees were not made to engage in training well enough on the subject of change management. The planning phase was done properly in terms of strategic plan preparation, theme identification, and strategic perspectives, corporate objectives and measures preparation.

The lack of well-articulated data used for measurement of performance of employee, in efficient alignment of the vision, mission and objectives with the performance measures of the individual employees, the poor facilities that can support in properly implementing the BSC program, the lack of commitment in closely monitoring and taking corrective measures the whole process of
the course of the BSC implementation were the major challenges that this study clearly disclosed.

5.3 Recommendation

- The overall most important finding of the thesis and that the critical challenge of balanced scorecard in BSLDMs is BSC implementation or system rolls. It is the final mosaic or an Integrated Planning and Management Scorecard System phase. Hence, the top management of BSLDM has must to demonstrate its commitment for full-fledged BSC rollout through proper cascading of score card objectives and measures. The higher or corporate level score card and strategy should be aligned with lower level work units & individual scorecards objectives and measures. Besides, individuals and team performances should be linked with rewards, recognition, and incentives. Above all the organization’ BSC has to be supported with automation and BSC software is purchased or developed and used for collection, reporting and visualization of performance data.

- The other critical factor for the success and failure of BSC in BSLDM is the task of educating and communicating the concept of BSC to lower/middle tier of management and other staff. As the research finding attributed above the majority of the BSLDM’s staff does not have adequate knowledge about BSC. Therefore well structured, systematic and continuous training has to provide for employees and management bodies. Besides, the top management has to communicate the status and progress of the organization’ BSC through different communication channels.

- BSLDM has to pay due attention for organizational assessment that is dealing with examination whether the organization is ready for building the BSC. The significant challenges in the building of the BSC is directly associated with organizational assessment phases. The critical challenges as indicated in the conclusion which includes participatory strategic plan development process, BSC linkage with performance based budgeting, problems of too many strategic objectives, and other barriers related with strategic map, perspectives, performance measures, the leading and lagging indicators stem from the poor organization assessment. Therefore; the BSLDM has to set up qualified BSC review team which will be supported by professional external consultant that conduct assessment, review, and manage change to defy the challenges related with BSC buildings techniques.

- The public organizations BSC underpinned by costs of rendering services for the broad public. Therefore; the financial perspective should not be a prime objective for BSLDM. The organization achievements have to be measured by how effectively and efficiently it
meets the needs of its customer. Concrete objectives and measures must be defined for customer. Financial considerations can play a facilitating or constraining role, but will hardly ever be the primary objective of BSLDM.

- The alignment of toward the strategy must ultimately be motivated through the incentive and reward systems. However; BSLDM cannot link BSC with compensation system. For the scorecard to create the cultural change and to achieve strategic objectives, incentive compensation must be connected to attainment of scorecard objectives and outcome.
- Sustaining the scorecard system is critical for BSLDM success. It should be well acknowledged that BSC is not a “one-shot” process; rather creating a performance, results oriented culture is long process. The BSLDM’s leaderships engaged in planning and implementing BSC should be viewed it as a long-term process and be prepared to commit to change over a longer period.

Hence; by maintaining committed and engaged management body and employees from head to branch offices , and interactive communications; leading transformation from the top by entrenching commitment, using BSC as the strategic planning and management framework; aligning the organization, systems and employee performance around strategy through a rewards and recognition scheme; linking budget formulation and performance results ;supporting BSC with automation ; emphasizing continual improvement in the work processes, employee learning and skills development, and in understanding customer needs and satisfaction, and in ensuring employee satisfaction, etc. generally the land development and management offices have to create enabling environment to increase the involvement of employees, revise the cascaded objectives, automate the implementation process and organize discussion as well as awareness creation program to check and recheck the implementation process to sustain the BSC system.

The case study focused on the application of balanced score card at Bole sub city land development and management. It is recommended that a similar study be replicated in other public organization in the sector where this tool has been adopted. Further research should also be done involving all the employees and managers a continuous change of BSLDM
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Appendix I
DEAR RESPONDENT;

Dear sir /madam
I am a student at Saint Marry University pursuing studies in Masters of M BA (specialization in project management). The purpose of this questionnaire is to collect data for a research paper entitled “Assessment BSC implementation, in the case of land development management”. This is purely an academic work. The questionnaire is intended to get the information on strategic planning and BSC implementation. Thus your reply will have a real contribution to the accuracy and usefulness of the study. Therefore, I kindly request your cooperation in filling up the questionnaire. All the data gathered will be kept confidential.

Instruction
-Do not write your name

-Please put a tick (✓) mark to choose

-Select your response for the questions and write your opinion when needed.

Part I General information of the respondent

1. Sex: Male Female □

2. Age: 18-30 □ 31-40 □ 41-50 □ 51 and above □

3. Education Level: Diploma □ First Degree □ Second Degree □ Third Degree □

4. Work positions: Officer □ Team leader □ Desk □ Office manager □

5. Work experience ≤ 2 years 3-5 years 6-8 years’ □ above 9 year

II. Please choose one of the alternatives provided in the right side for The following statements
<table>
<thead>
<tr>
<th>S.N</th>
<th><strong>measurements</strong></th>
<th><strong>Alternatives</strong></th>
</tr>
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<tbody>
<tr>
<td><strong>Management And Leadership commitment</strong></td>
<td></td>
<td>Strongly disagree</td>
</tr>
<tr>
<td>1</td>
<td>The senior management well defined the organization vision, mission and corporate values</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>The senior management is fully committed in the process of the BSC building and implementing</td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>The senior management understand the concept of BSC and educate the internal staff and external stakeholders</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>The senior management has the quality of tolerance and understand BSC implementation takes time and requires change within the organization as at all level</td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>The senior management introduces BSC only for compensation (salary, overtime payment, top up, etc.) purpose</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>The Senior management style emphasis communication, participation, employee empowerment and innovation</td>
<td></td>
</tr>
<tr>
<td><strong>Building BSC (Assessment)</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Your organization analyze the internal weakness and strength and of the external threats and opportunities in formulating strategic plan</td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Your organization strategic plan is developed by all of us, not just leaders and/or the Planning, monitoring and Evaluation</td>
<td></td>
</tr>
<tr>
<td><strong>Strategy planning</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Your organization formulated strategic plan based on in depth analysis of the internal and external environments</td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Your organization or work process uses customer, financial, internal process,</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>---</td>
<td></td>
</tr>
<tr>
<td><strong>11</strong></td>
<td>learning and growth perspectives to assure the balance in the organization strategies and measures</td>
<td></td>
</tr>
<tr>
<td><strong>12</strong></td>
<td>Your organization or work process put customer satisfaction as a central Position.</td>
<td></td>
</tr>
<tr>
<td><strong>Strategic objectives</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>13</strong></td>
<td>Your organization or work process performance indicators are related to the objectives of organization</td>
<td></td>
</tr>
<tr>
<td><strong>14</strong></td>
<td>Your organization or work process has well-written objective statements which provides precise clarification of the meaning</td>
<td></td>
</tr>
<tr>
<td><strong>Performance measure</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>15</strong></td>
<td>Your work process, performance measurement are aligned other work units performance measurement</td>
<td></td>
</tr>
<tr>
<td><strong>16</strong></td>
<td>Your work process undertake internal or external benchmarking to set measurements and indicators</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Your work process performance measures includes leading, lagging, quantitative and qualitative measures in balanced ways</td>
<td></td>
</tr>
<tr>
<td><strong>17</strong></td>
<td>Your work process performance measures in each perspective are capable enough the measure the objectives</td>
<td></td>
</tr>
<tr>
<td><strong>18</strong></td>
<td>Your work process performance measurement is accurate and consistent</td>
<td></td>
</tr>
<tr>
<td><strong>Automation</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>19</strong></td>
<td>Your organization or work process transfer data in to relevant information and use for performance measurement</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Cascading</td>
<td></td>
</tr>
</tbody>
</table>
III This section represents your opinion about implementing the BSC (BALANCED SCORECARD) in descriptive manner (open questions).

1. Did the implementation of BSC (BALANCED SCORECARD) - Transforms Strategy into action and desired behaviors?

2. Were strategic initiatives that follow "best practices" methodologies followed? Through the entire organization?

3. How satisfied are you with BSC (BALANCED SCORECARD) implementation?

4. Did the implementation of BSC (BALANCED SCORECARD) give any unique Competitive Advantage such as?
   a. Reduced Time-frames
   b. Improved Decisions and Better Solutions
   c. Improved Processes
d. Any other competitive advantages? Please identify:

............................................................................................................................................................................
............................................................................................................................................................................

5.  Would you please explain the practical challenge you encountered in your specific Work unit BSC and implementation your personal score card accordingly?

............................................................................................................................................................................
............................................................................................................................................................................

Appendix IV Interview questions

1. Which condition has been fulfilled to implement strategic planning and BSC?

2. How BSC and strategic planning being implemented and what challenge do you face in implementing?

3. What are the key factors in the successful implementation of BSC?

4. What improvements can be recommended concerning the implementation process?

5. Have all the employee been informed and get enough knowledge regarding to BSC and strategic planning? Please explain how?

6. How do you evaluate the management tools that have been implemented before and after?

7. Does Senior management commitment in introducing BSC theory and practice to employees?