



The implementation, impact and challenges of balanced scorecard in Ethiopian land development and management office

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Abstract

The purpose of this study is to examine BSC implementation, contribution, and challenges encountered in Addis Ababa concerning Kolfe-keranyo Sub City Land Development and Management office. The study adapted a concurrent mixed-method approach, descriptive research design, primary and secondary data source, and probability and non-probability sampling techniques, to achieve the objective of the study. A five-point Likert scale questionnaire and structured interview were used as a data collection tool. The questionnaire was administered to employees and an interview was held with leaders. The findings of the study generally indicate that the contribution of a balanced scorecard in measuring service performance in land management is minimal because performance indicators are poorly designed, standards are unrealistic, which ignores the nature of the service, and performance data is not properly recorded. Finally, the study presented some recommendations, including redesigning the scorecard, setting realistic time standards, allocating adequate resources, strengthening training and awareness programs, and strong leadership support and commitment.

Keywords: Balanced Scorecard; land management; performance.

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1. Background

Various Performance Measurement and Management tools such as a balanced scorecard (BSC) have been adopted as a reform tool worldwide to improve performance management systems in the public service. As defined by Kaplan and Norton (1996), “The Balanced Scorecard translates an organization’s mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic measurement and management system”. This strategic management system measures organizational performance in four ‘balanced’ perspectives: Financial, Customer, Internal process, and Learning and growth perspectives. BSC was first introduced as a multidimensional performance measurement tool, but its focus soon shifted to performance management. Other scholars also underscored that BSC is one of the most successful performance management tools in the public sector through its original design and initial practices focused on private enterprises (Nørreklit & Mitchell, 2014; Mamushet, 2015).

However, there is dissatisfaction with the actual functioning of performance measurement and management (Ohemeng, Asiedu & Obuobisa-Darko, 2018). For the same reason, government institutions in Ethiopia faced performance problems due to multiple factors. Among these were outdated and outmoded systems, procedures, and practices, skill gaps among leadership and civil servants, excessive bureaucracy, and poor work ethics.

Consequently, the Government launched a civil service reform program and introduced reform tools in 2002 where public institutions are instructed to re-engineer their services to become responsive, efficient, and effective. At present, almost all public institutions are undertaking a Balanced Scorecard (BSC) as a strategic planning and management tool to measure the work performance of the organization. A study undertaken by Teshome (2019) revealed that the Balanced Scorecard (BSC) is one of the most popular Public service reform initiatives in Ethiopia that tries to translate an organization’s strategic direction and objectives into actionable initiatives and Results-Oriented Performance measurement Management tool (BSC). However, there is still growing concern among governments and citizens over the slow pace of reforms and their inability to provide quality services. Issues such as lack of transparency, rent-seeking, and poor work ethics among others, conspire to impact negatively on quality-of-service delivery.

In light of the aforementioned concerns, the study assessed the status and effectiveness of BSC in the Kolfe Sub-city land Development and Management office. Land administration faced various challenges like increased pressure on land-related services, poor service provision, systemic corruption, poor infrastructure, and technology. Hence urban land administration is marked by high service demand and relatively poor quality of services. This forced public organizations to adopt the Balanced Scorecard as a key instrument tool for measuring and managing performance in land development and management office (Esayas, 2020).

1.1. Purpose of study

This study aims to assess the current status and contribution of a balanced scorecard (BSC) in measuring urban service delivery performance in the Kolfe Sub-city land Management office. The balanced scorecard is seen from different perspectives in terms of its purpose. Some writers state that it is a management tool, others say it is a communication tool while still others emphasize that BSC is a performance measurement, tool. In reality, BSC can serve as a tool to realize all the mentioned purposes. This study is considered a performance measurement tool in measuring service delivery.

1.2. Literature review

1.2.1. The Concept of a Balanced Scorecard

BSC is a performance measurement tool that includes key non-financial and financial performance measurements. This instrument was initially found by Kaplan and Norton in 1993 to solve the limits of

managing only with financial measurements and was refined in their later publications to look at business strategy. The Balanced Scorecard is a strategic performance management framework that allows organizations to manage and measure the delivery of their plans. Kaplan and Norton (1996) define a balanced scorecard as “a framework for implementing a strategy that translates an organization’s strategy into a set of objectives and measures and aligns the organization to them through its planning and control processes”.

It is a type of reform tool that articulates key objectives, measurements, targets, and initiatives by focusing on four organizational perspectives (finance, customers, internal process, and innovation and learning) and provides the link between organizational strategic plans and performance. A scorecard is more than a way of keeping score....it is a system, consisting of people, strategy, processes, and technology (Rohm, 2008). It is an integrated approach aiming to strategically plan, implement and measure the performance of all actors. The researcher identified some determinant factors that can indicate the status of BSC and requested the employees to indicate their level of agreement.

1.2.2. The four Perspectives on which BSC measurement is based

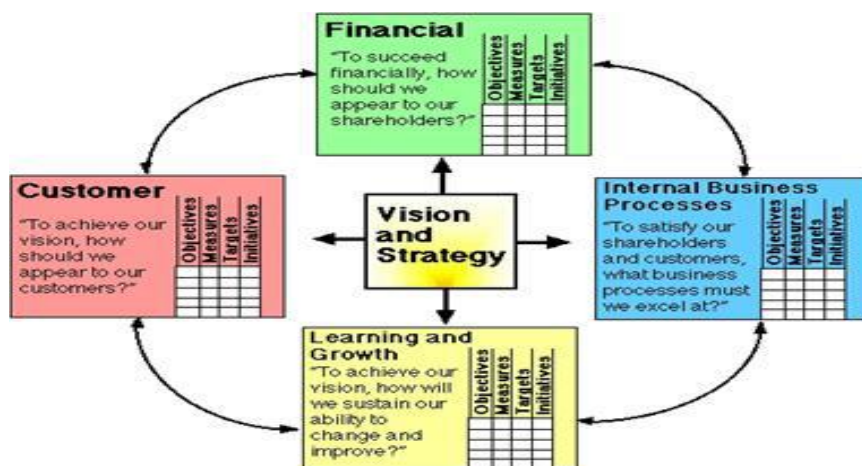
The balanced scorecard suggests that we view the organization from four perspectives, develop metrics, collect data and analyze it relative to each of these perspectives:

1.2.2.1. The Learning and Growth Perspective

This perspective includes employee training and corporate cultural attitudes related to both individual and corporate self-improvement. In a knowledge-worker organization, people – the only repository of knowledge -- are the main resource. In the current climate of rapid technological change, it is becoming necessary for knowledge workers to be in a continuous learning mode. Metrics can be put into place to guide managers in focusing on training funds where they can help the most. In any case, learning and growth constitute the essential foundation for the success of any knowledge-worker organization.

Kaplan and Norton emphasize that 'learning' is more than 'training'; it also includes things like mentors and tutors within the organization, as well as that ease of communication among workers that allows them to readily get help on a problem when it is needed. It also includes technological tools; what the Baldrige criteria call "high-performance work systems."

Figure 1
four perspectives of a balanced scorecard



Source: Kaplan and Norton, 1996

1.2.2.2. The Business Process Perspective

This perspective refers to internal business processes. Metrics based on this perspective allow the managers to know how well their business is running, and whether its products and services conform to customer requirements (the mission). These metrics have to be carefully designed by those who know these processes most intimately; with our unique missions, these are not something that can be developed by outside consultants.

1.2.2.3. The Customer Perspective

Recent management philosophy has shown an increasing realization of the importance of customer focus and customer satisfaction in any business. These are leading indicators: if customers are not satisfied, they will eventually find other suppliers that will meet their needs.

Poor performance from this perspective is thus a leading indicator of future decline, even though the current financial picture may look good. In developing metrics for satisfaction, customers should be analyzed in terms of kinds of customers and the kinds of processes for which we are providing a product or service to those customer groups.

1.2.2.4. The Financial Perspective

Kaplan and Norton do not disregard the traditional need for financial data. Timely and accurate funding data will always be a priority, and managers will do whatever is necessary to provide it. Often there is more than enough handling and processing of financial data. With the implementation of a corporate database, it is hoped that more of the processing can be centralized and automated. But the point is that the current emphasis on financials leads to an "unbalanced" situation concerning other perspectives. There is perhaps a need to include additional financial-related data, such as risk assessment and cost-benefit data, in this category. The design and implementation of a balanced scorecard have nine consecutive steps to be followed, these steps are presented below.

1.2.3. *Building and Implementing a Balanced Scorecard*

The Balanced Scorecard Institute has suggested a nine-step approach to building BSC in organizations as demonstrated in their famous circular figure below (see Fig. 2). The Institute's award-winning framework, *Nine Steps to Success*, is a disciplined, practical approach to developing a strategic planning and management system based on a balanced scorecard. Training is an integral part of the framework, as is coaching, change management, and problem-solving. Emphasis is placed on "teaching clients to fish, not handing them a fish," so the scorecard system can be sustained.

A key benefit of using a disciplined framework is that it gives organizations a way to „connect the dots“ between the various components of strategic planning and management, meaning that there will be a visible connection between the projects and programs that people are working on, the measurements being used to track success, the strategic objectives the organization is trying to accomplish and the mission, vision, and strategy of the organization (Mekonnen & Azaj, 2020).

1.2.3.1. Step One: Assessment

Step one of the scorecard building process starts with an assessment of the organization's Mission and Vision, challenges (pains), enablers, and values. Step One also includes preparing a change management plan for the organization and conducting a focused communications workshop to identify key messages, media outlets, timing, and messengers.

1.2.3.2. Step Two: Strategy

In Step two, elements of the organization's strategy, including Strategic Results, Strategic Themes, and Perspectives, are developed by workshop participants to focus attention on customer needs and the organization's value proposition.

1.2.3.3. Step Three: Objectives

In Step Three, the strategic elements developed in Steps One and Two are decomposed into

Strategic Objectives are the basic building blocks of strategy and define the organization's strategic intent. Objectives are first initiated and categorized on the Strategic Theme level, categorized by Perspective, linked in cause-effect linkages (Strategy Maps) for each Strategic Theme, and then later merged to produce one set of Strategic Objectives for the entire organization.

1.2.3.4. Step Four: Strategy Map

In Step Four, the cause-and-effect linkages between the enterprise-wide Strategic Objectives are formalized in an enterprise-wide Strategy Map. The previously constructed theme Strategy Maps are merged into an overall enterprise-wide Strategy Map that shows how the organization creates value for its customers and stakeholders.

1.2.3.5. Step Five: Performance Measures

In Step Five, Performance Measures are developed for each of the enterprise-wide Strategic Objectives. Leading and lagging measures are identified, expected targets and thresholds are established, and baseline and benchmarking data are developed.

Figure 2

The Balanced Scorecard Framework (balanced Scorecard Institute, 1998)



1.2.3.6. Step Six: Initiatives

In Step Six, Strategic Initiatives are developed that support the Strategic Objectives. To build accountability throughout the organization, ownership of Performance Measures, and Strategic

Initiatives are assigned to the appropriate staff and documented in data definition tables.

1.2.3.7. Step Seven: Performance Analysis

In Step Seven, the implementation process begins by applying performance measurement software to get the right performance information to the right people at the right time. Automation adds structure and discipline to implementing the Balanced Scorecard system, helps transform disparate corporate data into information and knowledge, and helps communicate performance information. In short, automation helps people make better decisions because it offers quick access to actual performance data.

1.2.3.8. Step Eight: Alignment

In Step Eight, the enterprise-level scorecard is „cascaded“ down into business and support unit scorecards, meaning the organizational level scorecard (the First Tier) is translated into the business unit or support unit scorecards (the Second Tier) and then later to the team and individual scorecards (the third Tier). Cascading translates high-level strategy into lower-level objectives, measures, and operational details. Cascading is the key to organization alignment around strategy. Team and individual scorecards link day-to-day work with department goals and corporate vision.

Cascading is the key to organization alignment around strategy. Performance measures are developed for all objectives at all organization levels. As the scorecard management system is cascaded down through the organization, objectives become more operational and tactical, as do the performance measures. Accountability follows the objectives and measures, as ownership is defined at each level. An emphasis on results and the strategies needed to produce results is communicated throughout the organization.

1.2.3.9. Step Nine: Evaluation

In Step Nine, an Evaluation of the completed scorecard is done. During this evaluation, the organization tries to answer questions such as „Are our strategies working?“, „Are we measuring the right things?“, „Has our environment changed?“ and „Are we budgeting our money strategically?“

The nine- steps of the BSC reflected on the Balanced Scorecards Institute show a visible connection between the projects and programs that people are working on, the management is used to track success, the strategic objectives the organization is trying to accomplish, and the mission, vision, and strategy of the organization.

1.3. Public Service Reform in Ethiopia: An overview

Since the early 1990s, Ethiopia embarked on a long-term strategy of *state transformation*. Accordingly, the Government of Ethiopia (GoE) has been adopting different civil service reform programs that can be classified into three phases. In the first phase, the Ethiopian government created a federal structure and initiated civil service reforms in 1996 to address several institutional and capacity constraints of the core public management system at the federal and regional levels. The second phase of transformation began in 1998 with the launching of the National Capacity Building Programme (NCBP). In 2001, the GoE established the Ministry of Capacity Building (MCB) (which was later restructured into the Ministry of Civil Service as the lead agency for implementing 14 sub-programss under NCBP.

From 2002/03 to 2003/04, MCB advanced implementation of six of the fourteen sub-programss (later converted into seven sub-programs) directly involving the public sector. In March 2004, MCB launched Public Sector Capacity Building Program (PSCAP) to integrate and scale up to six sub-programss (MoCiS, 2014). Thus, the launching of PSCAP in the form of the Five-Year public Service Delivery Capacity Building Program marks the third phase of the government’s reform agenda (Paulos, 2001). To this end, various reform tools such as Business Process Reengineering (BPR) and Balanced Scorecard (BSC), and later on

also, Citizen Charter, and Change army among others have been introduced into the public service delivery system of Ethiopia.

Human resource management reform: The major objective of this subprogram is to modernize the human resource management practices in the civil service to develop an effective and efficient civil service. The program aims to reform rules and legal frameworks that govern the management of civil servants. These include job evaluation and grading systems; staff performance appraisal, recruitment and selection, promotion and transfer, remunerations and conditions of service; human resource planning, HRM information systems; civil service law and grievance handling procedures, and human resource development.

Top management system reform: This sub-program works towards the improvement and selection of senior government officials. At the end of its implementation, the public institutions are expected to see strategic management approaches being followed in the planning, implementation, and control of the total operations of federal institutions; improved management, especially in the areas of planning and controlling; delegation of authority, responsibility and accountability in the federal and regional institutions; a developed policy analysis framework, and improvements.

Public service delivery reform: This program is intended to improve the quality of service the citizens get from public sector employees and includes the establishment of complaint handling and redress systems.

Despite reform initiatives, challenges have been found from both the supply-side and the demand side. From the supply side, empirical research (Tilaye, 2007; Tesfaye & Atkilti, 2011 cited in Solomon, 2013) reveal that the reform implementation process is constrained by capacity gaps in human and institutional aspects.

On the other hand, from the demand side, the reform efforts brought about a great deal of citizen awareness of their rights to get public goods or services efficiently. As a result, citizens are increasingly demanding that the public sector provide better service and become transparent and accountable which in turn created more pressure on public institutions to further improve their services.

As a way forward, Fatile and Adejuwon (2010) suggest, "For a meaningful, impact-felt reform to be successfully carried out in Africa, it must put into consideration the behavioral pattern, the social context, as well as cultural milieu of the people whom the reform is meant for, together with the vehicle of the reform. This means that there is a need to exploit Indigenous knowledge in carrying out any required reform in the public sector (Fatile & Adejuwon, 2010 P. 154). It is also the researchers' opinion that any effort of reforming public service needs to take into account challenges from both external and internal environments; and also make sure that public sector services are increasingly sensitive to the ever-growing demand of their citizens.

2. Materials and Methods

Research design is used to structure the research; to show how all of the major parts of the research project the samples or group, work together in addressing the research question. To address the purpose, the study employed a descriptive survey design and concurrent mixed methods approach involving a combination of both qualitative and quantitative data from different sources.

2.1. Participants

According to Saunders et. al. (2007), Population is explained as the 'totality of observation' the researcher plan to consider in the study. Therefore, the study's target populations were leaders, Directors, process owners, team leaders, and employees within the Kolfe sub-city land Development and Management office. The main aim of the study is to assess the status and contribution of a balanced scorecard in measuring

urban service delivery performance in the sector. In this regard, both probability and non-probability techniques were employed to select a sample and the researcher followed the following steps.

First, the researcher selected four sub-cities purposely from the city administration (Bole, Akaki, Kolfe, and Nefas Silk Lafto land Management office) as they are expansion areas of the city, and most of the land-related transactions were carried out when we compared to other sub-cities like Arada, Lideta, Kirkose, Gulele. Secondly, the kolfe sub-city land development and management office was selected from Bole, Akaki, Kolfe, and Nefas Silk Lafto land Management offices randomly. Third, 91 sample employees were selected randomly by taking 30% from the total population of 305 based on the notion that if the population size is below 1000, taking a sample of 10 % to 30% of the total population can be representative of the entire population (Krejcie& Morgan 1970; Abofaied, 2017).

Finally, interview participants were selected purposely based on the position they possess. Therefore, the researcher selected 91 respondents as a sample for this study. Moreover, qualitative data for this study were collected via interview and document review.

2.2. Data Collection Instruments

In this study, both primary and secondary data sources were used. Data from the primary data source were collected via structured interviews and survey questionnaires. However, the secondary data were gathered from documents, published and unpublished research works, journal articles, etc.

2.2.1. Questionnaire

A structured questionnaire was adopted and prepared by inculcating various concepts related to BSc and performance-related issues specifically to collect relevant data to assess the status and contribution of BSC for measuring the performance of service delivery in the land Development and Management office. The questionnaire has close-ended questions with a five degrees rating system (Likert scale). First, the questionnaire was prepared in the English version and later the researcher translated it into Amharic. Thus, the translated questionnaires were administered to the targeted respondents.

2.2.2. Key Informant Interview

Semi-structured interviews were administered to key informants who were selected purposefully from the Kolfe sub-city land Management office. Thus, an interview was conducted with top and middle managers of the land management office.

2.3. Data Analysis

Both qualitative and quantitative data analysis techniques were employed in the study. Concerning the quantitative data, relevant questionnaires were entered into SPSS version 25, then employed descriptive statistics (percentage, mean, and standard deviation) to analyze the data properly after the data clearing and management process was carried out.

The qualitative data were first transcribed and summarized according to the objectives of the study after the numeric expressions. Therefore, the qualitative data obtained through interviews and document analysis have been described qualitatively in sentence form. Finally, the results were summarized into tables and descriptions so that the analysis and meaningful interpretation of the results were made to draw conclusions and recommendations.

3. Results

Figure 3

Kolfe-keranyo sub-city map



Source: www.addisababa.gov.et

The main data collected regarding the implementation, contribution, and the challenges confronted are presented in this section of the paper using the indicators that the researcher identified to assess the status of BSC in land service delivery performance

Table 1

Indicators of Service Delivery Performance of BSC		Strongly disagree	Disagree	Neutral	agree	Strongly agree	Total	Mean	Std. DV
Vision, mission, and values have been properly communicated to the staff and other stakeholders	F	6	14	25	33	9	87	3.29	1.077
	%	6.8	15.9	28.4	37.5	10.2	98.9		
	F	12	21	19	28	3	83		

Proper integration and alignment of key performance indicators with strategic objectives	%	13.6	23.9	21.6	31.8	3.4	94.3	2.87	1.145
Key performance indicators are selected properly and well defined	F	8	29	26	20	2	85	2.75	.999
	%	9.1	33	29.5	22.7	2.3	96.6		
Performance measures are comprehensive; Composed of process, results, efficiency and effectiveness measures	F	9	24	24	29	2	88	2.9	1.051
	%	10.2	27.3	27.3	33	2.3	100		
Performance measures are accurately designed.(scorecard)	F	26	23	17	17	5	88	2.45	1.259
	%	29.5	26.1	19.3	19.3	5.7	100		
Organization Strategic goals are cascaded to each level maintaining its integration and consistency	F	8	20	17	36	5	86	3.12	1.121
	%	9.1	22.7	19.3	40.9	5.7	97.7		
The score card is cascaded to the lower level (process case team and individuals)	F	7	19	26	33	2	87	3.05	1.011
	%	8	21.6	29.5	37.5	2.3	98.9		
Service providers keep organized information on their plan and submit a report accordingly.	F	8	20	17	36	5	86	3.12	1.121
	%	9.1	22.7	19.3	40.9	5.7	97.7		
There is a system in place for measuring and managing organizational performance,	F	6	26	17	35	4	88	3.06	1.076
	%	6.8	29.5	19.3	39.8	4.5	100		
There is a system in place for measuring and managing group performance	F	4	21	19	38	5	88	3.22	1.028
	%	4.5	23.9	21.6	43.2	5.7	100		
There is a system in place for measuring and managing individual performance.	F	7	20	19	39	3	88	3.13	1.059
	%	8	22.7	21.6	44.3	3.4	100		
Employees are selected/promoted/rewarded based on their actual performance measured by BSC	F	33	24	14	17	-	88	2.17	1.137
	%	37.5	27.3	15.9	19.3	-	100		
Timely monitoring, evaluation and feedback are undertaken	F	8	29	26	20	2	85	2.75	.999
	%	9.1	33	29.5	22.7	2.3	96.6		
Performance data are properly collected and managed	F	20	25	20	19	2	86	2.51	1.145
	%	22.7	28.4	22.7	21.6	2.3	97.7		
The collected performance data properly translated and interpreted.	F	38	28	14	7	8.0	88	1.92	1.008
	%	43.2	31.8	15.9	1	1.1	100		
Performance information is disseminated for use.	F	21	29	22	12	1	85	2.33	1.04
	%	23.9	33	25	13.6	1.1	96.6		
Weighted Mean							2.8		

The implementation of Balanced Scorecard at Kolfe sub-city Service Performance

The organizational vision is required to make all the energy to run in the right direction thus, it is also the task of the top management to provide a proper vision and objectives to the rest of the employees so that the activities of the firm are channelized. Well-communicated vision is considered the important drive to inspire employees to perform better (Radovic Markovic & Salamzadeh, 2018). Regarding the first item, 6.8%, 15.9%, 28.4%, 37.5%, and 10.2% replied Strongly disagree, Disagree, Neutral, Agree, and Strongly Agree respectively. This shows that nearly half (47.9%) of the respondents believed that the sector's vision,

missions, and values are properly communicated to employees. The mean score of 3.29 surpasses the population mean(30), but still shows a gap in communicating the sector's vision and mission properly.

Key performance indicators allow measuring the day-to-day activities of the organization if are properly emanated, integrated and aligned with the organization's strategic objective and goals. Concerning integration and alignment, 13.6%, 23.9%,21.6%,31.8%, and 3.5% of respondents replied Strongly disagree, Disagree, Neutral, Agree, and Strongly Agree respectively. This shows that less than 40% of the respondent agreed on the integration and alignment of key performance indicators. The mean score of 2.87 which is less than the population mean (3) also reveals that there is a gap in the integration and alignment of measures with the organization's strategic objectives.

Similarly, performance measures are properly selected and well defined and respondents replied that 9.1%, 33 %, 29.5%,22.7%, and 2.3% are Strongly disagreed, Disagree, Neutral, Agree, and Strongly Agree respectively. This shows that only 26% of the respondent believed measures are properly selected and well defined. The mean score of 2.7 which is below the population means also reflects a gap in selecting performance measures and defined well. Participant of the interview also confirmed that performance measures are not credible and realistic, if it is properly selected and well defined this problem may not be there.

Regarding this issue, Performance measures are comprehensive; and respondents replied 10.2%, 27.3 %, 27.3 %, 33 %, and 2.3% are Strongly disagree, Disagree, Neutral, Agree, and Strongly Agree respectively. Here only 35.3 % of the respondent believed that performance measures are comprehensive which is composed of process, results, efficiency, and effectiveness measures; which shows a huge gap. Besides, The mean score of 2.9 which is less than the population mean (3) also reveals that there is a gap in the integration and alignment of measures with the organization's strategic objectives. The qualitative analysis also depicted that, there has been an effort to include time, cost, and other related standards in the scorecard to measure exhaustively while the standards are unrealistic. Particularly the time standard included in the scorecard is very unrealistic and hugely ignored the nature of the activities, the nature of the sector, the resource(land), and other external factors particular to the land sector. Overall, this shows that there is a problem in designing the sector scorecard

Regarding the design of the performance measures(scorecard), 29.5%, 26.5 %, 19.3 %, 19.3%,and 5.7% are Strongly disagree, Disagree, Neutral , Agree and strongly Agree respectively. Here, more than half of the respondents (56%) believe that sector scorecards are not well designed. The result shows a huge gap in the scorecard. Besides, The mean score of 2.45 which is less than the population means also reveals the sector scorecard is not well designed. The interview participant also responded to the poor design and integration of the scorecard which massively ignored the nature of the sector and other related practical issues. They further explained that the scorecard included measures that are irrelevant to measuring the day-to-day activities (service delivery)and which cannot contribute to measuring the overall goal achievement of the sector.

Performance data is not properly documented by employees, there is an effort to measure individual, group, and organization performance and link performance results to reward and recognition however results are not credible due to poorly designed measures, measurement carried with inadequate performance information, and more focused on other behavioral measures(which may not reveal the actual performance of employees or organizations).

Table 2
Contribution/impact of Balanced Scorecard in Measuring Service Performance

Contribution of BSC in the sector		Strongly disagree	Disagree	Neutral	agree	Strongly agree	Total
The performance measurement system and its results are encouraging	F	7	11	21	38	9	86
	%	8	12.5	23.9	43.2	10.2	97.7
Individuals, groups and organization's performance are improved	F	9	10	21	38	6	84
	%	10.2	11.4	23.9	43.2	6.8	95.5
BSC facilitated the provision of timely and quality service	F	9	20	29	26	3	87
	%	10.2	22.7	33	29.5	3.4	98.9
BSC would improve the standardization and systematization of service delivery	F	11	19	28	21	3	87
	%	12.5	21.6	31.8	23.9	3.4	98.9
Employees and leaders' relationship improved	F	9	19	31	22	6	87
	%	10.2	21.6	35.2	25	6.8	98.9
BSC improves planning and reporting due to implementation	F	16	30	18	21	2	87
	%	15.2	23.9	20.5	34.1	5.3	98.9
BSC improved communication	F	6	9	21	43	9	88
	%	6.8	10.2	23.9	48.9	10.2	100
BSC improved employees' commitment and attitude	F	7	14	37	19	10	87
	%	8	15.9	42	21.6	11.4	98.9
BSC enhanced customer satisfaction and loyalty	F	8	23	31	22	4	88
	%	9.1	26.1	35.2	25	4.5	100

As stated in the above table, measurement is a crucial part of the BSC because it directly affects employees' commitment and action as they have relied on the result of the measurement. So, organizations should design accurate performance measurement systems, consequently, employees can put their trust in the system and take due caution on their performance. In this regard, half of the respondents agreed that the BSC implementation is encouraging and attractive i.e it encouraged and motivated employees to work more.

Regarding the second item, 50% of the respondents believed that BSC allowed measuring individual, group, and organization performance. Similarly, interview participants stated that all the limitations resulted in a culture of performance measurement practices. Regarding the question of whether BSC facilitated the provision of timely and quality service, 32.9% of the respondents believed that it enabled the provision of timely and quality service.

Concerning the contribution of BSC in improving the standardization and systematization of service delivery, 27.3 % of the respondents believed that it helped the creation of standardization and systematization of service delivery. This shows that there is a big gap in the standardization and systemization of the land sector service and the contribution of BSC in this regard is very minimal. Concerning leaders' and employees' relationships, only 31.8 % of the respondents agreed that BSC implementation improved the interaction between the two.

As to whether planning and reporting were improved, 40% of the respondents agreed. Participants of the interview also acknowledged the contribution of BSC in strategic and annual planning but added that the problem lies in the reporting system. Currently, there are efforts by the city government to improve the planning and reporting by introducing new software which may facilitate proper reporting.

BSC is also a communication tool that enhances effective information sharing and dissemination. Regarding this, 60% of the respondents believed that BSC has improved communication. Regarding employees' commitment and attitude, nearly 33% of the respondents believed that BSC improved employees' commitment. But interviewees stated that there is no direct link between performance results and the reward system. Employees are rewarded by subjective measurement criteria, which in turn affect the commitment and motivation of employees.

Enhancement of customer satisfaction was another factor in the table above. Nearly 30% of the respondent believed that BSC enhanced customer satisfaction and loyalty. Concerning this, the participant of the interview believed that there is an improvement when compared with the previous service provision (before the implementation of BSC) but added that a lot should be done to meet the rising customer needs. In summary, the data revealed that the implementation of BSC brought some changes in the overall activities of the sector including performance measurement and improvement of the sector. However, the benefit obtained is not even compared with what is expected to gain from its implementation.

3.1. Factors that affect the reform implementation and service delivery

The table below shows the reasons that affected the scorecard implementation

Table 3

The challenges encountered in the implementation of BSC

	The challenges in BSC implementation	Strongly Disagree		Disagree		Neutral		Agree		Strongly Agree		Total	
		F	%	F	%	F	%	F	%	F	%	F	%
1	Lack of Top management commitment and support	3	3.4	26	29.5	14	15.9	21	23.9	23	26.1	87	98.9
2	Poor participation and involvement of staff	13	14.8	2	2.3	16	18.2	30	34.1	26	29.5	87	98.9
3	Poor Knowledge and skill of employees	12	13.6	16	18.2	3	3.4	19	21.6	34	38.6	84	100
4	Low staff training and awareness	13	14.8	18	20.5	1	1.1	23	26.1	33	37.5	88	100
5	Lack of IT infrastructure and support Technology	8	9.1	18	20.5	4	4.5	26	29.5	31	35.2	87	98.9
6	Poor Data handling management system	7	8	10	11.4	7	8	27	30.7	34	38.6	85	96.6
7	Poor Motivation of Employees and leaders	1	1.1	31	35.1	3	3.4	18	20.5	47	53.4	88	100
8	Low attitude and behaviors of leaders and employees'	18	20.5	10	11.4	1	1.1	27	30.7	31	35.2	87	98.9
9	Poor Communication	12	13.6	16	18.2	3	3.4	28	31.8	27	30.7	86	97.7
10	Poor observance of Rules and regulations	13	14.8	1	1.1	21	23.9	25	28.4	25	28.4	85	96.6
11	Resource shortage	15	17	11	12.5	-	-	19	21.6	41	46.6	86	97.7

4. Discussion

Table 3 shows various challenges encountered in the office. This lack of top management commitment and support affected BSC's effectiveness. Interview participants also added that most of the time leaders are more preoccupied with political roles than supporting the organization's day-to-day activities. The leaders think it is the responsibility of employees to do.

Secondly, poor participation and involvement of staff during the design phase of BSC had also brought impact. In this regard, the majority of the respondents (63.6%) agreed that employees were not actively participated in the design of BSC and the scorecard of the sector. Concerning this; qualitative data also reveals the same result. The interviewees confirmed that there was little participation during the design of the BSC document including the scorecard. Leaders organized a BSC team during the design period, but members of the team were selected based on a pre-established relationship with them rather than experience, capability, and dedication.

Thirdly 'poor knowledge and skill of employees affected the process. The majority of the respondents (60.2%) believed that the implementation of BSC was hampered by employees' lack of necessary knowledge and skills required for implementing BSC.

Fourthly. inadequate training and awareness programs had played their part. The majority of the respondents agreed that inadequate training and awareness-raising program in the sector is among the challenge which constrained the implementation and ability of BSC to measure the service performance of the sector. In addition, interview participants added that though the training was provided at the initial stage of the implementation, it was not successful, not based on need assessment, and employee selection was not based on the purpose of the training but rather on relationship and political affiliation. Furthermore, there is no continuous effort towards providing training not only for BSC but also on other important issues.

Concerning IT infrastructure and support Technology,' the majority of the respondents (64.7%) believed that the implementation of BSC was hampered by a lack of IT infrastructure and support Technology. When asked about the practices of data management, the majority (69.3%) of the respondents believed that poor data management and document handling are one of the challenges which affected the success of BSC to measure service performance in the sector. Likewise, interview participants stated that proper data handling and management is a very important task in every organization. Particularly it is very crucial for the inland Management office as it is responsible for properly managing the scarce economic resource in the sub-city. Without proper data and document handling it is difficult to provide service for the dwellers as illegalities and fraud are on the rise (Tomažević, Tekavčić & Peljhan, 2017).

According to Rohm (2008), Strategic objectives are the building blocks of strategy (strategy "DNA"), and objectives linked together in cause-effect relationships create a strategy map that shows how an organization creates value for its customers and stakeholders. The goal is to translate the strategy into the staff's "everyday speak" and identify measures of success that link to the overall strategic direction. Regarding Cascading, only 41% of the respondent believed the organization's Strategic goals are cascaded to each level maintaining its integration and consistency. The mean score of 3.12 which is greater than the population mean (3) shows a moderate status and also a gap in cascading the organization's activities up to the individual level. That there is a gap in the integration and alignment of measures with the organization's strategic objectives. About this, Interview Participants stated that most employees are concerned to achieve the cascaded individual plan, whereas they do not give much attention to confirming whether their action coincides with the strategic plan and its achievement, because of a lack of spiritual cascading and most employees have no interest or sense of ownership concerning the issue. They added that employees are overburdened due to growing service demand in the sub-city, most of the time they are forced to give service more than what is expected from them. On the other hand,

Result-oriented performance measurement can be effective if only adequate and reliable information is captured by all individuals at each level. 46.6% of the respondents agreed that employees capture adequate information on their performance, 19.3% were neutral, and 31.8% disagreed. Nearly half of the respondents believed that employees captured organized data. The quantitative data revealed that there is still much work needed to capture performance information. But the experience is different in the land

sector employees are expected to provide service even what they are expected in the standard. Most of the services in the land sector are provided at the sub-city level. Besides, Bole, Nefas silk, Akakai, and kolfe are expansion areas of the city, and most of the land transactions and service delivery are carried out in these sub-cities. But compared to the service that is expected by the recipient, employees are not adequately available to shoulder this burden. Besides, most employees have no time and interest to capture performance information better to design a system or software which can help them, to register their performance daily (Lee, 2021).

Measurement is a crucial part of the BSC (Helden & Reichard, 2016). The founder of the theoretical concept of BSC noted that measurement is important to improve something, "when you can measure what you are speaking about, and express it in numbers, you know something about it; but when you cannot measure it, when you cannot express it in numbers, your knowledge is of a meager and unsatisfactory kind" (Kaplan, 1996). Undertaking continuous performance measurement of the organization, team, and individual enables an organization to identify the weakness and strengths of the performers and take corrective action timely. 44.3% of the respondents agreed that organizational performance is evaluated, 19.3% were neutral and 36.3% disagreed. 48.9% of the respondents agreed that team performance is evaluated, 21.6% were neutral, and 28.4% disagreed. 47.7% of the respondents agreed that individual performance is evaluated, 19(21.6%) were neutral, and 27(30.7%) disagreed. Hence, the quantitative data showed that nearly half of the respondents accepted there is a trend of measuring individual, group, and organization performance. The mean score of 3.06, 3.22, and 3.13 which is above the population mean, revealed the same result. qualitative data also confirmed that the sector continuously measures the individuals, groups, and organization performance but a huge gap is exhibited; most of the time there is a mismatch between what is reflected in the result and the practical reality of the service rendered to the dwellers.; sectors and departments achieve less while individuals got a higher performance result which shows different aspects of the problem in the scorecard, such as some unrealistic measurements included, irrelevant measures in individuals' scorecard, and alignment of the scorecard.

Reward and promotion are one component of human resource management that organizations use to inspire employees to keep their good performance and encourage low performers to take the footstep of the good ones. Recognizing Success and failure based on measurement (BSC) is essential to learn from it and take corrective action timely. Zairi and Sinclair (1995 as seen in Ringim & Bello, 2013) state, "Revision of reward systems, communication, empowerment, people involvement, training and education, creating a culture for change, and stimulating receptivity of the organization to change are the most important factors related to change management and establishing a culture of performance measures". Incentives are tied to performance to make strategy actionable for people and help build buy-in for the behavior changes needed to create a high-performance organization (Rohm, 2008). Concerning this, 19.3% of the respondents agreed that employees selected for reward and promotion based on their performance on BSC, 15.9% were neutral, and 64.8% disagreed. This shows that the majority of the respondent does not believe that promotion, and reward is based on the performance result. The mean score of 2.17 which is small, confirmed that promotion and reward are not based on performance results. This finding revealed that the sub-city land administration office failed to use BSC as a rewarding system to encourage employees. Besides, timely monitoring, evaluation, and feedback also matter (Yoon & Minah, 2016). Concerning this issue 25% of the respondent agreed, 29.5% were neutral and 39.1% disagreed. The mean score of 2.75 which is less than the population means also shows a gap that needs improvement. The majority of the participant in the interview confirmed their continuous evaluation trend is there in the sector (every six months) but we cannot say that the monitoring and feedback mechanisms are value-adding. On the other hand, the promotion and reward process did not base the BSC performance result. Participants of the interview noted that there is a trial to attach performance results to reward however; the BSC performance evaluation results are not credible because performance measures are poorly

designed. In addition,, employees and leaders do not seriously measure based on credible input rather political commitment gets more value. Respondents emphasize that they are facing a huge challenge because measurements are subjective and always lead to arguments between the evaluator and the performer. Furthermore, the measurement process is highly reliant on the feeling of the evaluator, not on the actual evidence or information, because information capturing is not supported by IT. Most of the employees do not have adequate information on their performance, as a result, measurement is applied on no or limited information. Mostly, the promotion of employees is applied based on the experience and the time stayed in the organization, not on the actual performance of the individuals.

When we see the weighted mean in the above table 2.8 which is below the population mean reveals a gap in the implementation of BSc as a result its ability to measure service performance of the sector also diminished. This should be addressed to gain the benefit of using a balanced scorecard as a measurement tool and measure properly the performance of the land sector. In addition, the results reveal that the sectors vision, missions, and values are properly communicated to employees, gap in integration and alignment of measures with the organization's strategic objectives, performance measures are not credible, and there has been an effort to make the scorecard comprehensive but time standard included in the scorecard are sometimes very unrealistic which hugely ignored the nature of the activities (Rahman & Chin, 2013).

5. Conclusion

Ethiopia adopted many management tools to improve its public sector performance in 2001. One of these tools is the balanced scorecard. This study assesses the status and contribution of a balanced scorecard in measuring the service performance in the Kolfe sub-city land Development and Management office. Addis Ababa city administration, a Mixed approach, and a descriptive design were used to meet the study purpose. In addition, both probability and non-probability sampling techniques were applied, and 97 employees were taken as a sample.

The findings show that the effectiveness of BSC is low. Moreover, the contribution of this tool in accurately measuring service performance is minimal because performance indicators are poorly designed, standards are unrealistic ignoring the nature of the service in the sector, Furthermore, performance data are not properly recorded. Even with those limitations, BSC has brought some improvements in strategic planning and reporting system, communication and relationship of employees and leaders, and feedback mechanisms, It also allowed the development of a culture of measuring individuals, groups, and the organizational performance.

Concerning the challenges, there is a lack of top management commitment and support, poor participation and involvement of staff, poor knowledge and skill of employees, poor training and awareness, and low attitude of leaders and employees. The other well-noted problem is related to automation. Offices that implemented BSC are expected to have a performance review on a weekly, monthly, quarterly and annual basis; but currently, this aspect is not practical.

There was also confusion among the existing multiple plans (Strategic Plan, BSC, Growth, and Transformation.) Some organizations could hardly understand whether GTP is a strategic plan or another planning tool in the organizations. For instance, in the education sector, there was a Strategic plan, Education Sector Development Plan, BSC, and others; employees and officials were not clear on which plan to follow. Despite, the establishment of a separate process to lead BSC and other reforms, there has been a lack of details on functions and responsibilities and is often staffed by experts with little or no experience with major reform tools.

The major bottleneck for implementation of the scorecard measurement is that data sources are not sated, the evaluation system was not user friendly, performance progress was not monitored periodically

before formal evaluation, boss influence on evaluation was not reduced and evaluation was not always performed based on the plan. In summary, the implementation of the Balanced scorecard brought some improvements and facilitated the measurement of service performance of the land management office but still, there are many constraints to properly measuring the overall service performance,

6. Recommendations

Based on the findings and conclusion the researcher forwards the following recommendations to improve the implementation.

1. It is vital to identify the right key performance indicators to be able to link what an organization is trying to achieve (the strategic objectives) and what is being measured to determine progress towards the objective.
2. When the standards and timelines are set, practical situations must be considered, such as the availability of human power, the availability and efficacy of ICT, and other necessary inputs to be able to establish reliable standards that can promote users' trust. IT infrastructure must be put in place by enhancing the knowledge and skills of the employees, experts, and system administrators.
3. Standards for each activity must be set explicitly and it is important to consider the time-bound, relevance, accuracy, and measurability
4. create a conducive work environment for the employees
5. Committed and strong leadership is of paramount importance;
6. Training and awareness-raising programs should be strengthened

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