

**THE IMPLEMENTATION OF BALANCED SCORECARD AS AN ALTERNATIVE
TO THE PERFORMANCE OF PUBLIC SECTOR ORGANIZATIONS
(CASE STUDY ON SAMSAT MATARAM)**

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Abstract

This study aimed to evaluate performance achievement in Office of SAMSAT Mataram City. Evaluation is conducted by using concept of Balanced Scorecard. Balanced Scorecard concept is implemented by the Office of Mataram SAMSAT Balanced Scorecard is a form that has been modified for the public sector. Four perspectives used were customer perspective, stakeholder perspective, internal process perspective, and learning and growth perspective. This study is a qualitative research with case study approach. Data which are used in this study are primary and secondary data. From these data, is evaluated the achievement of performance, disadvantages and advantages of Office of SAMSAT Mataram City, and the efforts being made to improve its performance. The achievement of performance in Office of SAMSAT Mataram City, in general is well enough. Overall, there was performance enhancement from 2012 to 2016, although it was not optimal. In addition, the Office SAMSAT also has not been able to identify the maximum potential to increase revenues Motor Vehicle Tax (PKB). There is motivation within SAMSAT officers to provide optimum services, the availability of adequate information systems, and the target of future work are contributing factors in the implementation of the Balanced Scorecard Office of SAMSAT Mataram City.

Keywords: performance achievement, balanced scorecard, public sector, SAMSAT Mataram City Office.

1. INTRODUCTION

Government organizations in the current era, both central and local governments are expected to be accountable, competitive, sociable, and focused on performance. Therefore it is considered to improve the success indicators of a government agency to better reflect the actual performance. In the module Socialization of Performance Accountability System Government Agencies LAN and BPKP (2000) explained that the success rate of a government agency should pay attention to all activities. The success rate should be measured not solely on the input of the agency program but rather emphasized on the output, processes, benefits, and impacts of the agency's programs for the welfare of the community. Through a performance measurement, the success of a government agency will be better seen from the agency's ability based on the resources it manages to achieve the results according to the plan that has been poured in strategic planning (LAN and BPKP, 2000).

Speaking of the performance of public sector organizations, what comes to mind is Good Governance or good governance. In applying the principles of "good governance" in the management of government becomes a major demand because the community began to critically monitor and evaluate the benefits and value derived from the services of government agencies. On the other hand, the measurement of success and failure of government agencies in carrying out their main tasks and functions is difficult to be done objectively, because the performance measurement system has not been implemented which can inform the objective and measurable success rate from the implementation of programs in a government institution. Along with its development, all organizations are required to compete to provide maximum services, not least government organizations. Similarly, government officials as public servants and government servants, are also required to be able to provide services to the community because it is already one of the functions that must be executed by the government who has the task of organizing the entire process of implementation of development in various sectors of life from the central level to Regional level. In the Regulation of the Minister of State Apparatus Empowerment number PER / 09 / M.PAN / 5/2007 article 12 paragraph 1 and 2 on general guidance of the determination of performance indicators in government agencies that says that: 1) government

agencies conduct performance analysis and evaluation with regard to performance indicators to complement information generated in performance measurement and used for performance improvement and performance accountability improvement; 2) Performance analysis and evaluation as referred to in paragraph 1 shall be conducted periodically and simply by examining the existing facts in the form of obstacles, obstacles and other information. Regulation of the Government of the Republic of Indonesia Number 46 Year 2011 on the Rating of Civil Servant Employee Performance is a systematic assessment process conducted by the appraisal officer on the employee's job objectives and employment behavior of civil servants (Pasal 1 paragraph 2 PP No. 46 Tahun 2011). The objective is to evaluate the performance of civil servants, which can provide guidance for management in order to evaluate unit performance and overall organizational performance. The performance appraisal of civil servants combines the assessment of the Civil Servant's Work Objectives with the Work Behavior Assessment. The performance appraisal consists of two elements, namely SKP (Employee Work Objectives) and Work Behavior with the weight of each SKP element assessment of 60% and Work Behavior by 40%. The results of the performance appraisal of civil servants are used as the basis of consideration. However, the employee's job objectives in its development were not fully able to reflect the targets to be achieved by Samsat Mataram's work units and employees. There are several targets or activities that can be accommodated in the employee's job goals and there are activities that can not be accommodated in the work target (LAKIP Dipenda NTB Province, 2016).

A public sector performance measurement system is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measures. Performance measurement system can be used as an organizational control tool, because performance measurement is strengthened by setting reward and punishment system. According to Madiasmo (2009), the measurement of public sector performance is conducted to fulfill three purposes: first, the measurement of public sector performance is intended to help improve government performance. Performance measures are intended to help governments focus on the goals and objectives of the work unit program. This will ultimately improve the efficiency and effectiveness of public sector organizations in the delivery of public services. Second, the sector performance measure Public is used for resource

allocation and decision making. Third, measures of public sector performance are intended for the purpose of realizing public accountability and improving institutional communication (Madiasmo, 2009).

West Nusa Tenggara Provincial Revenue Management Board through SAMSAT Office should make every effort to provide quality service and realize the targets of motor vehicle tax revenue, so as to establish a harmonious relationship between the service provider and the recipient of the service. In fact, public services provided by public sector agencies have not been optimal. This can be seen from the many complaints of people when taking care of the needs in government agencies. So far, the government measures the accountability performance of public sector institutions through a Government Accountability Performance Report (LAKIP) based on Government Regulation No. 8 of 2006 on Financial Reporting and Performance of Government Agencies. Broadly speaking, LAKIP contains a list of outcomes (outputs) of each agency, compared to targets contained in the organization's strategic plan. Measurements of LAKIP are aimed at assessing the use of government budget, in order to produce outputs that match the desired target. LAKIP has been quite well applied to government agencies but LAKIP is considered less able to describe the performance of agencies in a comprehensive manner.

To improve the performance of government / public sector organizations, a performance-based system is required. Good performance should have a reliable and qualified performance measurement system, so it is necessary to use performance measures that not only rely on financial aspects but also pay attention to non-financial aspects. The concept of Balance Scorecard is a measure of the performance of an organization that takes into account the financial and non-financial side, internal and external aspects, as well as considering the mass aspects of the past and the future aspects of the organization. There are 4 (four) basic perspectives in the Balance Scorecard, ie 1) financial / financial perspective; 2) customer perspective; 3) internal business process perspective; 4) learning and growth perspective. The four perspectives are interrelated in building the performance profile of an organization whose results are shown through a scorecard as the final result of an organization's performance measurement.

The use of the Balanced Scorecard concept in government organizations is believed to improve public sector accountability, improve public sector performance, improve service effectiveness, improve service quality and lower public service costs (Kaplan and Norton, 1993). By using the concept of Balance Scorecard, performance achievement is not only measured from the financial aspect such as the achievement of targets and realization, but also from the non-financial aspect, namely the satisfaction of the community. Therefore Balanced Scorecard is considered necessary to be applied to public sector organizations.

Performance indicators are needed so that in assessing organizational performance can be objective. The ideal indicators should be related to cost efficiency and service quality. Quality of service is related to fitness and objectivity, consistency, and public satisfaction. Community satisfaction in that context can be attributed to the lower complaint of the community (Madiasmo, 2009). According to Kepmenpan No Kep./25/M.PAN/2/2004 About the General Guidelines for Compilation of Public Satisfaction Index, consisting of: 1) service procedure, 2) service requirements, 3) clarity of service officers, 4) disciplinary officers, 5) responsibilities Service personnel, 6) the ability of service personnel, 7) speed of service, 8) justice to get service, 9) courtesy and friendliness of the officer, 10) fairness of service charge, 11) service cost certainty, 12) service schedule certainty, 13) And 14) service security.

Regional Revenue Management Agency of West Nusa Tenggara Province has the main duty to assist the Governor in carrying out regional government affairs in the field of regional revenue based on the principle of autonomy. The main tasks undertaken by the Regional Revenue Management Board of West Nusa Tenggara Province are among others the functions of formulating technical policies in the fields of income, planning of programs and activities in the field of income, administration of public affairs and public services in the field of income, coordinating and fostering tasks in revenue, control and evaluation of implementation Other tasks assigned by the Governor in accordance with their main duties and functions (LAKIP Dipenda NTB Province, 2016). The strategic aspect that influences the implementation of the main tasks and functions of the Regional Revenue Management Board of West Nusa Tenggara Province, among others influenced by the internal environment that became the main

problem facing Bappenda West Nusa Tenggara Province and will affect the achievement of Bappenda performance is the quality of human resources is still low, The unavailability of valid potential data, service to the taxpayer community has not been optimal and the performance of bureaucracy is generally low. On the other hand, external environmental problems such as economic kisis, kamtibmas disruption, credibility of the government and public demand for service facilities also have an impact on the achievement of Bappenda performance in the present (LAKIP Dipenda NTB Province, 2016).

2. LITERATURE REVIEW

2.1. Performance Measurement

In every organization, performance is a key factor for realizing the vision and mission to be achieved. Performance is a description of the level of achievement of the implementation of an activity, program, policy in realizing the goals, objectives, mission and vision of the organization contained in the planning strategy of an organization (Nurhamidah, 2014). Prawirosentono (2001) said the performance is the result of work achieved by a person or group of people within an organization, in accordance with the authority and responsibility of each in an effort to achieve organizational goals. Performance can be known only if individuals or groups of individuals have predetermined success criteria. These success criteria are objectives or targets to be achieved. Without any goals or targets, the performance of a person or organization is unlikely to be known because there is no benchmark (Mahsun, 2006).

Basically, performance always leads to the potential work obtained from certain job functions or certain activities during a certain period of time, the work that can be achieved either individual or group within an organization in accordance with their respective responsibilities in order to achieve the goals of the organization concerned. Based on the understanding of the performance of some opinions of experts above, it can be interpreted that the performance of employees closely related to the results of a person's work within an organization, the results of the work can be related to quality, quantity, and timeliness. Employee performance is not only influenced by the ability and expertise in work, but also strongly influenced by the spirit of work. Therefore, performance is a real behavior that is displayed

every person as work performance generated by employees in accordance with its role in the organization. By having reliable human resources and non human resources that support an organization can provide good results so that the quality and quantity of work generated also support the achievement of organizational goals.

Performance appraisals aim to motivate employees, in achieving organizational goals and in complying with predetermined standards of conduct, in order to produce desired outcomes and results. Performance appraisals are undertaken to suppress undue behavior and to stimulate and enforce desirable behaviors through timely feedback on performance results and rewards, whether intrinsic or extrinsic. According to Mahmudi (2013) performance measurements should at least include three important variables that must be considered: employees, behaviors, and outcomes, are inseparable and interdependent variables. The main purpose of performance appraisal is to motivate the personal in achieving the goals of the organization and in meeting the standards of behavior that have been set before, resulting in action and results desired by the organization (Mulyadi, 2001).

Implementation of performance indicators is the process of identification and classification of performance indicators through the system collection and *pengelolaan* data / information to determine the performance level of organizational programs. The organization's success in achieving its objectives can be determined by using the evaluation or assessment of the organization's activities under applicable rules, norms and ethics. Performance appraisal in a certain period of time is called the measurement of organizational performance, the results can be used as guidelines for improvement of organizational activities.

2.2. Balanced Scorecard

The definition of balanced scorecard according to Kaplan and Norton (1996) is a new framework for integrating the various measures derived from the company's strategy. Balanced scorecards not only use past financial performance measures, but also introduce future performance drivers. The performance drivers in question are the customer's perspective, internal business processes, and lessons learned and growth derived from the company's strategy translation process that is implemented explicitly and strictly into real goals and measures. The Balanced Scorecard gives

corporate executives a comprehensive framework to translate the company's vision and strategy into a unified set of performance measures.

Balanced Scorecard, is a valuation method that is considered highly current and capable of being applied to public institutions and private institutions. Modern enterprise performance measurement by considering four perspectives (interconnected) which is the translation of strategy and goals desired by a company in the long term, which is then measured and monitored continuously (Mahsun, 2006). The Balanced Scorecard is a new approach to management, developed in the 1990s by Robert Kaplan (Harvard Business School) and David Norton (Renaissance Solution, Inc.). Recognition of some of the weaknesses and ambiguities of previous financial performance measurement approaches. The Balanced Scorecard presents a clear perspective as a company must measure in order to achieve a balance of financial perspective. The Balanced Scorecard stresses that all financial and nonfinancial measures should be part of the information system for workers at all levels of the company.

Balance Scorecard uses four measurements in its implementation, namely: 1) financial perspective; 2) customer perspective; 3) internal business process perspective; 4) learning and growth perspective. In the Balance Scorecard, a financial perspective is a measure of past performance, while customer perspective, internal business processes, and learning and growth encourage future performance (Kaplan and Norton, 1996).

2.3. Balance Scorecard in Public Sector Performance Measurement

According to Kaplan and Norton (2004), the Balanced Scorecard design implemented in public organizations is in order to realize the mission of the organization. The implementation of balanced scorecards supported by the correct reporting system will support the realization of good governance. Public Organization is an organization established with the aim of providing services to the community rather than profit (profit). This organization can be a government organization and other nonprofit organizations. Although public organizations are not for profit, the organization can measure its effectiveness and efficiency in providing services to the public. For that public organization can use Balanced Scorecard in its performance measurement.

Eagle (2004), delivered one of the reasons why Balanced Scorecard frameworks are important to implement to public organizations that are to respond to public demands that are stakeholders of the accountability and efficiency of public organizations. The current trend is that performance measurements have been made at all levels of government organizations. The main challenge is how to have a system or performance framework that can effectively share the priority allocations to the limited resources available in implementing those priorities and measuring the outcomes.

The government should bridge the gap between public expectations or social needs and the delivery of public services it provides. There are differences from the perspective of a balanced scorecard applied to profit-oriented business organizations (private sector) and public service oriented organizations (public sector) as shown in table 1 below:

Tabel 1. Differences Balance Scorecard Perspective on Private Sector and Public Sector

Perspective	Private/Business Organization (Private Sector)	Government Organization (Public Sector)
Financial/Operational Efficiency	How do we see and give value to shareholders?	How do we see and value people and / or taxpayers?
Customer	How do customers see and evaluate our performance?	How do people using public services perceive and evaluate our performance?
Learning and Growth	Can we continue to improve and create value to our customers, shareholders, employees and management and organizations?	Can we continue to improve and create value for the community / taxpayers, government officials and officials, and other stakeholders?
Internal Process	What should be featured from word processes and products?	Have the development programs implemented provide the desired outcomes?

Source : Gaspersz, 2002

From a number of different balanced scorecard perspectives, the application of the balanced scorecard in public sector organizations requires modification, but such modification does not necessarily have to be different from the balanced scorecard for business organizations. Balanced

Scorecard is one of the performance measurement model of an organization, which not only emphasizes on how far the success of organization seen from financial aspect only, but more emphasized on balance (Balanced) between result (Result) that achieved with Enablers to reach (Nurhamidah, 2014). Balanced Scorecard is not only a measure of business or profit organization's performance but in the long run it can be used in public organization, both in financial (financial) and non-financial performance.

2. RESEARCH METHODS

This research uses qualitative research type with case study approach. Qualitative research is a research that intends to understand the phenomenon in the object of research with the words as a whole and descriptive (Melong, 2006). Qualitative research method is a research method used to examine the condition of natural objects (Sugiyono, 2012). Cresswell (1998) argues that case studies are research models that emphasize a system's examination of a phenomenon in detail through the excavation of diverse sources of information.

In the implementation, this research will use purposive technique and is snowball sampling that is sampling technique of data source, which at first the number of little, long - long become big (Sugiyono, 2014: 219). This is done if a small number of data sources are not yet satisfactory, finding someone else that can be used as a data source is a way of doing snowball sampling technique so that informants are obtained to the point of saturation and no variation of answers from informants. Snowball sampling will be used on motor vehicle taxpayer informants.

Data collection is done by observation, interview and documentation. The researcher will do the validity of research data for the assurance of data accuracy. In testing the validity of qualitative research method data using the validity of the intermediate (creadibility) on the aspect of truth value, on its application in terms of external validity (transferability), dependability in the consistency aspect, and objectivity (confirmability) on the naturalist aspect (Bungin, 2007). In qualitative research, the level of data validity is more emphasized on the data obtained, looking at it then the confidence data research results can be said to have a significant influence on The success of a study. To obtain valid data, this research will conduct validity test of data by conducting credibility test (validityas interbal) to data of research result in accordance with test procedure of data credibility in qualitative research. As a

comparison to the data, then testing the validity of data is done by triangulation technique. In this research used qualitative data analysis with model.

4. RESULT AND DISCUSSION

4.1. Financial Perspective

In this financial perspective, Samsat Mataram will be measured from acceptable motor vehicle tax revenues and comparison from previous years. List of targets and realization of motor vehicle tax can be seen in the following table:

Table 2: List of Target and Realization of Motor Vehicle Tax Acceptance 2012 - 2016 Samsat Mataram

Year	Target	Realization	Percentage
2012	138.642.816.817	143.310.500.869	103,37%
2013	163.089.240.100	162.044.159.604	99,36%
2014	186.246.942.000	174.724.692.189	93,81%
2015	179.718.184.000	176.981.516.764	98,48%
2016	179.000.279.600	183.666.139.416	102,61%

Source: Samsat Mataram

In the financial perspective, both in terms of achievement of revenue targets and the growth of motor vehicle tax receipts both show good results because in 2012 and 2016 has exceeded the target revenue of 103.37% in 2012 and 102.6% In 2016. Although in 2013, 2014 and 2015 the realization of revenue can not be achieved from the target set. This is due to: a) non-acceptance of vehicle tax revenue from new vehicles due to the economic meltdown of public purchasing power; B) awareness of taxpayers to pay motor vehicle taxes decreased. So, if viewed from the financial side, Samsat Mataram performance included in either category.

4.2. Perspective of Customer Satisfaction

Based on public opinion directly related to Samsat Mataram Office, the five dimensions of service quality are: tangibles, reliability, responsiveness, assurance and empathy, all of which show good performance. This is the result of the implementation of the excellent service system. It's just the procedure of service, speed of service, justice to get service is not optimal and must be improved kualitasanya. In the five-year tax payment of motor vehicles which is followed by the replacement of motor vehicle license plate, the taxpayer's satisfaction level is still less due to the officer having to look for the old file as payment requirement.

4.3. Internal Business Process Perspective

In the perspective of internal business processes, employees assess the facilities and infrastructure in order to support the work has been running well, except the availability and speed of data and information that still needs to be improved. In the process of completion of work, employees assess the tasks and workload given can be completed properly. While in terms of job satisfaction, employees judge good except the lack of appreciation atassan on employment and professionalism of employees in the work.

4.4. Growth and Learning Perspective

In the perspective of growth and learning, the aspect of motivation has been going well, especially the provision of rewards in the form of incentives proven to increase employee motivation to work more professional. Opportunity for self-development is the aspect that is considered the best, seen from the training program officers conducted every four months. So that the number of sedik has increased the quality of human resources that can produce professional officers in serving the taxpayer. While from the innovation, employees are motivated to think of new things, but felt no maximum appreciation from superiors. Aspects of working atmosphere is felt still lacking due to the relationship of intimacy between superiors with subordinates less communicative.

5. CONCLUSIONS, IMPLICATIONS AND LIMITATIONS

5.1. Conclusion

1. Office Samsat Mataram allows to apply Balance Scorecard, because with Balance Scorecard all aspects can be measured. The application of Balance Scorecard is possible because Samsat Mataram Office has formulated vision, mission, and strategy and the result of research shows the performance of Samsat Mataram quite well by using Balance Scorecard.
2. By using Balance Scorecard performance can be seen all the deficiencies that need to be addressed by Office Samsat Mataram, which so far still use traditional performance measures. Because by looking at the existing deficiencies in non-financial performance is expected Samsat Mataram Office can improve and improve non-financial performance, which results will double the financial performance in the long term.

5.2. Implications

From the results of this study is expected to contribute or benefit for various parties, among others, can provide theoretical contributions in the development of literature review of management accounting, especially on the size of public sector performance. In this research, it is known that the performance results in the financial perspective are not directly related to the performance of other third parties. Organizational performance with improved performance of human capability and internal organizational reinforcement.

5.3. Limitations

In this study the authors have evidence of shortcomings and weaknesses that must still be given, in terms of. Therefore, in future studies, these shortcomings can be reduced so as to provide better results.

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