

**ADDIS ABABA UNIVERSITY**

**COLLEGE OF EDUCATION AND BEHAVIORAL STUDIES**

**DEPARTMENT OF  
EDUCATIONAL PLANNING AND MANAGEMENT**

**THE PRACTICES AND PROBLEMS OF BALANCED SCORE  
CARD/BSC/ IMPLEMENTATION IN GULLELE SUB CITY  
EDUCATION OFFICE**

**BY**

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Implementation in Gullele Sub City Education Offices**

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## ***ABBREVIATIONS***

<b>BPR</b>	Business Process Reengineering
<b>BSC</b>	Balanced Scorecard
<b>CSRP</b>	Civil Service Reform Program
<b>GSCEO</b>	Gullele Sub City Education Office
<b>GTP</b>	Growth and Transformation Plan
<b>MoCB</b>	Ministry of Capacity Building
<b>MoCS</b>	Ministry of Civil Service
<b>PMS</b>	Performance Management System
<b>SPM</b>	Strategic Planning Management

## **Abstract**

*The main purpose of study was to assess the practices and problems of BSC implementation in Gullele sub city education office and thereby to identity the strength & weakness of the BSC implementation of the office and then to provide alternative recommendations to the identified challenges. Regarding to the sample size 56 respondents were selected and administered. In relation to the respondent selection simple random sampling and purposive sampling techniques were employed. To this end close and open ended questionnaire were prepared and administered to a sample of 16 educational leaders and 40 employees of the offices who were involved in the study filling the questionnaire to provide first hand information. A total of 56 questioners were properly, filled & returned. The Results obtained were analyzed by using percentage, mean and weighted mean. The results of the study indicated that the BSC was not effectively implemented or the reform did not sustained in the sub city education offices to improve their performances. The major cases for their ineffectiveness are lack of adequate training lack of commitment and absence of continuous support, adequate monitoring and evaluation of the work progress. In general the performance of the education office was declining from the previous years. Thus to alleviate the above problems the office needs to arrange training programs for the educational leaders and employees of the sector. The leaders of the offices should monitor and evaluate the performance of the employees continuously and organize the team members.*

# Chapter One

## Introduction

This chapter contains the background, statement of the problem, objective of the study, significance of the study, scope of the study, limitations of the study, operational definition of a key terms and organization of the study.

### 1.1. Background of the Study

In the modern world every things are changing over time. So, organizations need a continuous reform program by introducing newly deployed changes with the situation of the outside world to keep their competency and effectiveness at the globalized world. To measure the financial performance of profit making organizations Balanced Scorecard (BSC) was developed and introduced by Kaplan and Norton in 1992. These two researchers designed BSC for measuring the performance of profit making organizations, at the same time within four years of introduction of this new way of organizational performance measurement system was adopted even by non-profit organizations (Niven, 2008:11-12).

Ethiopia as a country attempting for building good governance, democracy and economic development and improve the citizens' living-standard by economic growth two-digits for the last 12 years. The education sector is a vital role of promising the sustainability of the nation's development by creating ethical and competitive citizens. To bring a change implementing a reform program in the education sector is one of the primary and key tools for achieving millennium development goals of the country. To strengthening this idea Carter (1995:5), explains "*the reform initiatives were so important to national policy interests that the prevailing strategies for bringing about educational change*". Therefore, transforming the education sector is a primary issue for the country.

At the present time there is a high demand of education in Ethiopia. To balance the demand and supply side of the education sector by overcoming the challenges, it needs to deploy the reform program in the sector. As Cheng (2005:174) justified “*in response to the fast changing educational environment and the increasing and demanding challenges there is a trend for education reforms in many countries of the region*”. In the current situation the education sector deployed a newly introduced reform programs to improve the performance of the sector.

According to the reform implementation report (MoCB, 2002), in Ethiopia the civil service reform program was implemented in 2001. The reform was mainly focused on service delivery activities (quick wines), code of ethics, financial rules and regulations. The main target of implementing the reform was by changing the old bureaucratic pattern of the civil service sector to transformational work culture. Whereas the annual evaluation report (MoCB, 2002) indicated, the higher officials of the organizations didn't lead the reform program properly. Standing from the evaluation report the MoCB designed training for the management body of the organizations and sequencing to prepare their strategic plan and implementing for the first time of Business Process Re-engineering (BPR) in the civil service sectors. In addition to this, as indicated on the report (MoCB, 2003) to measure the performance of the organizations, teams and individual performers and to transform the civil service sectors result oriented was implemented.

Moreover in 2003/4 additional training was delivered on Strategic Planning and Management (SPM), Business Process Re-engineering (BPR), and Performance Management System (PMS) for the government officials and senior experts to wake up the implementation of the reform. According to the annual evaluation report of (MoCB, 2007) in 2005 due to the national election process, most of the management attention was diverted towards the political issues and the reform program was not properly managed and implemented in most of the government organizations. At the end of 2006 the reform program was evaluated nationally and identified the root causes. The evaluation report

indicated that the officials did not lead the reform properly; BPR was not based on process, while it based on old bureaucratic systems. To solve the problems the MoCB developed training manuals and gave training at the national levels for reform experts and organized BPR implementers committee and realized the CSRП at the selected organizations.

In Ethiopia, as indicated on the report (MoCB, 2007) the CSRП was implemented since 2007 at the federal and regional educational institutions. By implementing the CSRП the education sector has achieved different results such as, improved service deliveries, amendment of policies, rules, regulations and the curriculums, improved financial management systems (budget preparation, financial implementation process) and the ethics of service delivery activities of the employees. Whereas there was also a challenges in the implementation phases, such as the result was not satisfied, it mainly depend on the operational activities and service delivery activities and the management part didn't give adequate attention to the reform program. By those factors the sector could not prevailed departure or paradigm shift from the old traditional way of doing business.

As such the education sector continues working on the old traditional ways and working in the existing system, the fact is that, the last 12 years experience of the newly deployed changes have helped organizations to make some incremental changes in their work environment. Now, the government has given attention to capitalize these performances and decided to undertake the implementation of the reform further.

In Gullele Sub City Education Offices (GSCEO) as indicated on the report (GSCEO, 2013) there were 37 government and 100 private and/church educational organizations are involved in the education system and 10 Woreda education offices were coordinated the institutions. The office organizes and supporting all the private and government educational institutions to evaluate illiteracy and monitoring to keep balance on the equity and access of education in the sub-city. These institutions were the regulatory body in the sub-city. As indicated above there are large numbers of

educational institutions participating on the education sector for serving the community. To improve the working system for serving those of the institutions and other partners effectively and efficiently the office deployed the BSC.

The government has also given greater attention for the reform programs and particularly the newly introduced organizational performance measurement systems to implement with the adjustment of organizational structures. As the report of (GSCEO, 2009) the reform program improved many activities and the achievement of the offices was improved for two consecutive years of implementation.

In light of the above ideas, the present study examined and analyzed the existing practices of BSC in order to explore the challenges and made recommendations about the corrective actions to be taken in relation to some ill sites identified in this study.

## **1.2. Statement of the Problem**

For a nation to bring sustainable development that benefits every citizen, it is important to have implemented the reform program through the education offices. As it expressed on Kaufmass (1992), Cheng (2005), Carter (1995), and other authors globally many of educational organizations were launched BSC to measure the performance of the offices to improve the service delivery activates.

In Ethiopian as indicated on the report (MoCB, 2009) the reform programs were launched in the education sector for the last few years and now BSC is working as a system and the newly deployed reform program approaches for redesigning the work culture of the education sector and help for the achievement of the organization's mission and customer satisfaction.

In the education offices of Gullele the BSC was launched since 2009. However, as indicated on their report, there are a skill gap on the educational leaders as well as the employees and also lack of commitment to implement the BSC effectively in their offices to improve their performance (GSCEO, 2013). To familiarize the newly deployed

changes with the employees the educational leaders have taken the initiative for facilitating different opportunities. For this Carter (1995:98) indicated “*if the staff do not know how to manage new practices, then the leader can provide information on this problems, demonstrate how it might be done, or arrange to visit other institutions*”. However, it can be understood from the report of 2011 and 2012 of the office and from the experience the educational leaders themselves do not well understand how the reform programs could be planned and also have lack of commitment as well as skills to measure the daily performance progress of their employees.

According to the annual report (GSCEO,2010) most of the employees were frustrated about the newly deployed reform program and with those of full challenges the education office has implemented BSC in their offices and try to evaluate the progress of the implementation process. As stated on the report, even though BSC was implemented in the office mostly educational leaders and employees are engaged in daily routine activities and sometimes inclined to the old bureaucratic work systems. Most of the time human beings do not willingly accept the new changes smoothly. Carter (1995:1) identified as, when peoples are optimistic nature about the newly introduced reform program it is possible to take control of change and to direct it in order to realize effectively to improve the performance of the organization.

When educational leaders retrieved to the old bureaucratic system to focus on day to day management as restrictions began to shrink and realizing that they lacked knowledge as well as experience to cope with the new situation and also they turned for help to the methods already proved. On the basis of the annual report of (GSCEO, 2012) there was a planning skill gap on the employees as well as the leadership levels in most of the Woredas education offices and school compounds to effectively implement BSC in the office. This is the main problem for the offices to cope up the change as a system and keep its sustainability. In the bureau the process owners measure their employees and their processes performance and these activities help to achieve the strategic objective of the organization with in the strategic plan years of the office.

The Balanced Scorecard also helps to communicate the employees and leaders at all levels of the bureau and also give a chance to learn from their activities for the improvement of their organizational performance. Kaplan and Norton (1996:2) established that, *“The Balanced Scorecard should be used as a communication, informing and learning system, not a controlling system”*. Contrary to this, sometimes educational leaders try to use controlling mechanism of their employees in the processes. Whereas, BSC is not used for leaders to control their employees rather it helps to measure the performance to go ahead towards a better achievement.

On the other hand, mostly educational leaders should not have a system to receive feedback about the strategic implementation of organizational activities of the education office of Gullele sub-city and do not have a chance to support their employees for a better achievement. For this issue Kaplan and Norton (1996:15) indicated that, *“managers in organizations today do not have a procedure to receive feedback about their strategy and to test the hypothesis on which the strategy is based”*. In spite of all this fact, the management members of GSCEO did not have a well established mechanism of evaluating their employees whether they are working towards achieving their objective. Measuring the performance of the organizations in all levels of the education office was not conducted up to the desired standard and does not usually involve the stakeholder of the education office.

The reform has not working as a system and not well organized at all levels hierarchically in the education offices. In relation to this, most of the educational leaders and employees of the offices do not give adequate attention to the reform rather than plan preparation and producing reports at the end of the months. Moreover, the monitoring and evaluation culture of the offices has not as such focused on the problem of the system.

To indicate possible solutions for the challenges of the offices on the reform program this study was undertaken on the sub city. Therefore, the study, based on the aforementioned challenges, seek out answers for the following basic questions:

1. What is the approach of the educational leaders and employees towards BSC planning?
2. What is the current practice of BSC in the education office of Gulele sub city?
3. What is the monitoring and evaluation trends of the leadership levels for the progressive implementation practice of BSC in the offices?
4. What are the challenges that impede the implementation of BSC?
5. Which strategies being used to engage the main problems face on the staff to implement the reform effectively?

### **1.3. Objectives of the Study**

The objective of this study was to find out how the BSC implemented and indicating the main challenges hindering the implementation process of the reform in the offices. In the offices as a new concept there was no formally written documents were available. For this reason, I was taking the initiative to put my contribution for the office. As the concept seems to have evolved in recent years, the study assesses the practices and problems of BSC implementation, in particular, whether BSCs were used as an improved performance measurement system or as a strategic management system.

Taking into account the fact that BSC was a new concept to be finding out how much the staff of the education office was familiar with the planning and implementation processes and referring to BSC as support for future implementation. More specifically, the study could be able to address the following specific issues:-

- To identify the skill gap of the education leaders and employees in relation to planning and implementation of BSC
- To identify the current practices BSC implementation and challenges encountering.
- To notice the prediction those support the success of BSC implementation.

#### **1.4. Significance of the Study**

This paper focused on the practices and challenges of BSC implementation in the selected organization. The study conducted on Gullele Sub City Education Office. In addition to this it indicates the actual practices and challenges of BSC implementation at the leadership groups and the staff members in the offices.

Some of the significances of this study are:

- It may give some insight about the understanding and feelings of the middle level education leaders and employees towards BSC.
- It may try to show the opportunities that help in implementing BSC.
- It may give lights on the nature of problems facing implementation of BSC.
- It makes some recommendations for effective implementation of BSC.
- In general, this study was expected to be relevant to the works of researcher in the field and members of the education offices at different levels of its hierarchy.

#### **1.5. Scope of the Study**

The study was delimited on the investigation of the practices and challenges of BSC implementation process in the education office. Taking in to account the resource constraints the study was carried out in Gullele sub-city education office. The study covers the sub city education offices and ten woreda education offices.

#### **1.6. Limitations of the study**

In conducting this study the researcher faced several barriers. In addition, shortage of properly documented data and appropriate reference material were the other hurdle with regard to effective completion of the study. The barriers may challenge the researcher to address wider areas in addition to the indicated sub city. Despite, all the constraints, the researcher managed it and completed on time.

#### **1.7. Definition of Key Terms**

**Balanced Scorecard:** - the recently deployed reform program in the education office of Gullele.

**Education Leaders:**-the persons who were assigned to lead the work of the education offices.

**Employees:** - the civil servants those are working in Gullele sub city education offices.

**Mission:** - an expectation to be achieved on the education office of Gullele sub city within the strategic plan year.

**Objectives:** -an organizational feeling that can be expected to get some results in the office within a long term achievements.

**Performance measurement:** - A process of assessing progress of individual employees or teams performance and educational organizations toward achieving predetermined goals.

**Perspectives:** - It helps to observe the organizations performance from different directions in a balanced optics.

**Process owners:** - the middle level educational leaders those who have delegated to lead a team or teams in each department.

**Strategic map:** - *Provides a framework to illustrate how strategy links intangible assets to value creating processes (Kaplan and Norton, 2004:30).*

**Strategic thinking:** - *Knowing what to achieve, being able to justify the direction, and then finding the best ways to get there. It is the most important product of strategic planning (Kaufmass, 1992:26).*

**Vision:** - the long term goals of the education office which are being able to see in the future within the plan year.

## **1.8 Organization of the Study**

The study has organized in to five chapters. The first chapter of the study deals with the introduction which includes background of the study, statement of the problem, significance of the study, scope of the study, limitations of the study, definition of terms and organization of the study. The second chapter presents the review of related literature. The third chapter deals with the research design and methodology. The fourth chapter deals with presentation and interpretation of data analysis. The fifth chapters present the summary of findings, conclusion drawn from the summary of findings and recommendations. Finally, the list reference materials used to this paper and appendixes were attached with this paper.

## **CHAPTER TWO**

## **Review of Related Literature**

This chapter provided an overview of the Balanced Scorecard implementation practices in the education offices and the challenges observed on it. Most organizations have an action plan called strategy, which describes how they are going to achieve the mission and visions of the organization to be successful in the future. The study focused on the link between strategy and performance measurement system and the purpose of the Balanced Scorecard implementation in the education office of Gullele sub city. It also tries to overview the benefits of preparing the Balanced Scorecard's plans in the four perspectives sides in the education offices.

### **2.1. The Origin and Definitions of Balanced Scorecard**

#### **2.1.1. The Origin of Balanced Scorecard**

In the modern world to be competent and more efficient in performance a new paradigm shift is needed. Carlson (1996:12) justified as a “*new paradigms and post modern thinking provide impetus and an intellectual base for looking for an organization from new and different perspectives*”. To overcome the efficiency and effectiveness of organizational performance and bringing paradigm shift on the service deliveries new measurement tools were introduced in the world. As indicated on different authors BSC, was introduced by Kaplan and Norton in 1992 for measuring the performance of business organizations to maximize their profits. According to Kaplan and Norton (1996), afterwards BSC was broadly accepted and implemented in thousands of companies across the world and implemented even non-profit organizations and organizations of the civil service sectors. Similarly, to other civil service organizations the education offices also taking the initiative to implement the new way of performance measurement systems to re-engineering the sectors efficiency and effectiveness.

#### **2.1.2. Definition of the Balanced Scorecard**

To understand the Balanced Scorecard from different perspectives some of the definitions mentioned by different writers are presented here as follows.

Kaplan and Norton (1996:8) illustrated *“the Balanced Scorecard complements financial measures of past performance with measures of the drivers of future performance. The objectives and measures of the scorecard are derived from an organization’s vision and missions”*. Moreover according to Niven (2002:12), BSC defined as a tool for leaders to communicate with the employees and external stakeholders to successfully achieve its mission and strategic objectives of the organizations.

Most of the books produced on the BSC try to address that the BSC has used as a performance measurement system and also a means of communicating the work flow of the organization. As indicated on Kaplan and Norton books from the beginning the Balanced Scorecard was created to measure the performance of business organizations. From this point of view, the Balanced Scorecard was defined worldwide and used as a performance measurement and management tool. Similarly, in the Ethiopian context most of the organizations deployed BSC and interpreted as the performance measure of their employees as well as their organizations progressive achievements.

## **2.2. The Purpose of the Balanced Scorecard**

Companies need to maximize their profits to be competent in the world of work. In the globalized world there is a high competition between companies to attract their customers. According to Griffin (2000:362) in most of the organizations were implemented the reform program involving all aspects of organization design, technology, and people to improve their performances. Moreover, Cheng (2005:123) justified as: *“responding to the drastic impacts of globalization, information technology, and international competition in the new millennium, there is a strong emphasis on the shift from the traditional economy toward the new-knowledge driven and technology intensive economy”*. To improve their performance and serving their clients companies need to implement the newly deployed Balanced Scorecard to translate the organization’s

mission, vision and strategic objectives into a concrete set of results within the plan year of the organizations. Kaplan & Norton (2001:229) stated that to effectively achieve the objective of the organization, it needs the understanding of the strategy throughout all the participants to continually with modern communication process is the primary activities for creating strategic awareness.

To address educational access for all citizens throughout the country educational institutions should be expanded broadly. But in developing countries there was certain problems raised. As Watson (1997:195) identifies in developing countries there was unfavorable consequences on the quality of education would happen if the institutions are rapidly expanded. To overcome such kind of problems it needs to reform the regulatory institutions. To bring sustainable improvement in the organizations, it should apply the newly introduced performance measurement system. According to Kaplan and Norton (1996:2) organizations that used a sophisticated performance measurement instruments for the progress of their employees achievement and their organizations performance and have giving a chance to monitor the journey towards excellent future competitive success of the organizations.

The reform program can also be used to organize all tangible assets for successfully implementing the strategic objectives of the organizations. Kaplan and Norton (2008:159) illustrated that the BSC provides a guiding tool for the organizations to reorganize the scarce resources of human and material capitals for improving the fundamental processes of the organizations that are already operating satisfactorily towards a drastic change of working cultures to improving those processes for implementing the strategy of the organization. Moreover, as Cheng (2005:24) indicated the reform in the globalized education is important for the development of the sector for pooling up best intellectual resources from the outside world. In addition according, to Willcocks, Feeny and Islei (1997:239) “*many of the processes being reformed seemed to be existing one to which improvements*”. As indicated by different writers the Balanced Scorecard is used to improve the performance of the sectors by organizing their assets for

a better achievement. The reform used to capacitate the sector to be more competent and used to link with the globalized world.

To implement the newly deployed reform programs successfully the office should be aware of all the participants to create common understanding about the issue. Moreover, Kaplan and Norton (1996:200) illustrated that the Balanced Scorecard is used for communicating the strategy and connecting it to personal goals to create a mutual understanding and commitment among all employees and educational leaders in the organizational employees. In addition, Kaplan and Norton (2006:15) showed that when organizational plans are designed in relation to the newly employed reform programs executives' likely needs to realign the organization mission and visions with the new directions. As indicated on different literatures, the first task of implementation of new change in the organization should be awareness creation and making common understanding about the benefits of the reform to the organizations as well as the employees and leaders.

Mostly, in Ethiopia the educations sector serve their clients with the old bureaucratic system for the last years. As indicated on the introduction part different reform programs were launched in the civil service sectors to improve the performance of the organizations. The recently deployed performance management tool/ the Balanced Scorecard used for breaking the traditional bureaucratic working system of the sectors and single-use performance indicators which were used to measure the progress of the education office and the performance of the employees.

The BSC provides the opportunity and means of communication about the education offices strategy on each of the specific meanings and successful achievement of the offices short-term and long-term plans. Alexander (2007:210) expressed that traditionally, mostly the education sector used the performance measures.

The offices should address the information to all participants to develop common understanding on their vision. To effectively achieve the strategic objectives of the office it needs to translate and communicate the vision, producing the sector plan potentially

and delivering appropriate and sustainable feedback on the achievement of the strategic objectives of the office (Olve et al., 1999). Although always important, communication has become absolutely critical during transitions. It was almost impossible to educational leaders the transition if people have no sense of where the changes are headed. As Kaplan and Norton (2006:14) articulated the Balanced Scorecard is used to improve organizations communication with stakeholders. Communication also is more effective if it uses concise messages and clearly defined terms on the strategy of the sector (Goodman, 1998). The key to successful communication is making it consistent, comprehensive, and continuous.

To address the service delivery activities to their customers effectively the office needs to communicate stakeholders to aware them about the new reform they employ. Moreover, Kaplan and Norton (2008:6) stated that the Balanced Scorecard helps to communicate educational leaders with their employees at all levels and facilitating for learning within the team members and used to measure the achievement of the organizational strategies and the performance of their employees to lead a better achievement of the office. The main success factor for the sectors performance identified by Kaplan and Norton (1996) was participation senior leaders in the Balanced Scorecard project. Without their support, most Balanced Scorecard projects fail. Alexander (2007:209) illustrated that the performance measurement framework is to provide a systematic way of measuring the progress of the offices effectiveness on the strategic programs and performance on key value drivers.

A successful performance measurement system will increase visibility into the critical areas of the organizations performance and enable leaders to assign and enforce accountability for performance improvement of the offices. Successful Balanced Scorecard implementation in the education offices requires sustained leadership and employee's commitment and making sure it requires the necessary behavioral change within the organization and breaking the old bureaucratic working culture starting with the educational leaders themselves. As Anderson (2009:38) indicates, to bring

fundamental change in the organizations there should be transformational leaders. The leaders have taking the Lion share for transforming the office performance. Mostly, educational leaders have a great role of building the team work system by organizing individual performers to put down efficient service delivery systems in the education office. For this Kaufmass (1992:9) indicated that in the education office all partners have a common guiding star towards which all can turn whereas the old bureaucratic system pull most of the educational leaders and the employees of the office to perform separately.

Reforming the education office helps to facilities the adaptation and development of knowledge in the localizations. As Cheng (2005:26) indicated, it is also important reforming the offices locally for the improvement of the offices performance and maximize the education relevance and bring in community support and resources in the office. The reform program helps for facilitating community participation to improve the quality and access of education for all citizens nationally. It has importance to integrate the offices with the local community for a common goal success. At the national level, the education sectors improving the efficiency of serving people when they implement BSC as a system. According to Carter (1995:53) “*the education reforms had been advanced as changes in administration which would lead to more effective delivery of education*”. But in the Ethiopian context, it can be understood that in most cases educational leaders and employees are not give adequate emphasis for the newly applied changes.

To facilitate the service delivery activities it needs new paradigm shift of attitude about the reform program on the employees and leaders of the education offices. For this issue Kaufmass (1992:7) stated “*the new educational paradigm is one of contributing to societally useful results, not simply teaching subjects to kids and hoping for the best*”. Implementing the reform program brings paradigm shift in the working culture of the office. It minimizes the cost and time of the customers to get services from the office. It

also facilitates to make one window service delivery system in the office. The Balanced Scorecard implementation has societal impacts in many issues.

In the case of Gullele sub city at the implementation phases the education department has prepared the five year BSC plan and tries to mobilize the resources. Whereas, some of the employees of the bureau did not have clearly understood the new concept and this may stand for a hindering factor to effectively implement the BSC in the education office. From the experience when new changes appear, it is more difficult to educational leaders the civil servants of most government organizations including the education office. The skill of educational leaders is one factor of ineffective mobilization of resources. In addition to the skill gap, there is also absence of commitment on educational leaders and they lead a fragmented ways. Mostly, organizational leaders do not strategically organize the overall resources for the success of the office.

The office do not properly measure the performance of all processes and to made an adjustment on BSC plan what the employees will do on each of the four perspective sides by indicating towards the stretch objectives of the organization. As Niven (2002:3) indicated “*The Balanced Scorecard assists organizations in overcoming two key issues: effective organizational performance measurement and implementing strategy*”. Even though there is certain shortcoming on the offices to effectively implement the reform program with their defects, the Balanced Scorecard used to measure the performance of the employees and also used to address the strategic objectives of the office.

In the report of the education office (GSCEO, 2012) most of the educational leaders and the employees are inclined to the daily routine activities. Moreover, the report (GSCEO, 2013) indicated that the performance of the office is not progressively improved. The main reason identified by the office is a skill gap on the planning phase; leaders should not monitor the daily progressive improvements of their employees, lack of commitment to organize the resources in the office to effectively run the program. Due to this reasons the office cannot be transform their working cultures and they go back to the previously working systems.

To serve the educational institutions and other stakeholders the office should have improved and organized the working system. As Carlson (1996:262) expressed *“the education department is a public bureaucracy whose existence is highly dependent on its oversight function and the enforcement of rules and regulations.* As the reform evaluation report of the sub-city (GSCEO, 2011) implementing the Balanced Scorecard assists the education office for integrating the community and the school environment working together for the improvement of quality education and helping the educational institutions holistically in the sub-city.

Implementing the BSC in the office was used to facilitate the public mobilization for the provision of quality educational services in the organizations (Cheng, 2005:170). Mobilizing the community members used for the organizations to funded with public money. The Balanced Scorecard helps to give emphasis on community partnership on the educational activities in the sub-city. Mobilizing the community for participating the educational activities in the sub-city makes accountable and strengthening the responsibility at all levels. It also helps to get support from the local community for school infrastructures. The communities can also directly participate on the leadership activities to support the educational institutions.

Educational activities should not be only the activity of government organizations. To balance the equity and access of educations for all nations in the sub-city the community should participate in the system. According to Kaplan and Norton (2006:91) educational leaders must understand the strategy towards which they are mobilizing people for the achievement of their mission and vision of the organization. The Balanced scorecard assists educational leaders to mobilize the public wing for the better performance and to create accountability and values on peoples that support for the successful implementation of their objectives.

The main purpose of implementing the Balanced Scorecard is to translate the strategy of the offices into terms that are meaningful for the organization members in

their everyday activities. According to Kaplan and Norton (2001:7) the Balanced Scorecard used to mobilize all organizational resources on a new strategy. The Balanced Scorecard assists the organizations to build a new kind of management system that facilitate to manage strategy. Kaplan and Norton (2001:8) expressed as the Balanced Scorecard facilitate the early adopting organizations to focus and align the performance of their leadership teams, human resources, information technology, and financial and material resources to their organizations for the successful implementation of the strategy. In addition Kaplan and Norton (2001:26) stated that the Balanced Scorecard assists for a distinctive contribution by describing strategy of the organization in a regular and understanding approach. As stated in the literatures, implementing the BSC in the education office helps to align all the participants and material resources for improving efficiency. It also facilitates successfully to implement the strategy of the office and helps to capacitate the office to be more competent.

The Balanced Scorecard is used for educational leaders to build and strengthen the team spirit in the work process. Strong leaders empower their teams to be familiar with a variety of team processes and to operate smoothly as a team. They impart those skills to team members, guiding them to success and transfer those abilities, when appropriate, to cross-cultural and virtual environments (Diamond, 2007:15). Coordinating individual performers into a working team helps to monitor effectively and coach the individuals with an organized ways. Kaplan and Norton (2006:261) found out that the Balanced Scorecard make available for leaders used as an instrument to express their strategy to their employees at all level and to communicate it from one level to the next to create common understanding with all participants. The Balanced Scorecard is also used to measure the extent to which cross-organization teamwork are being addressed the strategic objectives of the office.

Educational leaders empower their group of teams by giving adequate feedback on their progressive improvements and their gaps. Positive feedback keeps the team motivated, while developmental feedback keeps everyone on track and clued in to exactly

what is expected (Diamond, 2007:67). Moreover, as Olve et al. (2003) indicated the main purpose of the BSC is to change and shape the outlook of the employees through communication in order to realize the intended strategy of the organizations. When people have important information about the change and are allowed to engage collaboratively with others, they were more motivated to take responsibility for the transition.

### **2.3. Benefits of the Balanced Scorecard's Four Perspectives**

As it indicated above, the Balanced Scorecard was designed for measuring organizations performance. As Kaplan and Norton (1996, 2001, 2006 and 2008) and Niven 2006 indicated the Balanced Scorecard presents an organization's activities through a number of measures, typically from four organizational perspectives: customer, financial, internal process, learning and growth, and provides a language to communicate priorities within an enterprise. When the four perspectives are addressed, providing complete coverage of business processes, a scorecard is considered balanced.

To clearly understand the strategic objectives of the organization the Balanced Scorecard was prepared in four different perspectives which helps to translate the mission of the organizations and also helps to measure the achievement of the organizations in each perspective sides. According to Kaplan and Norton (1996:24), the Balanced Scorecard translates mission and strategy of the organizations into comprehensive results and measures the achievement of teams and individuals with an organized ways into four different perspectives.

The process of translating strategy into action associated with the BSC involves turning the offices strategic vision into clear and understandable objectives based on the BSC perspectives side. As Anthony and Govindarajan (1998) indicated some organizations have moved beyond this to search a new strategic management system with the potential to deliver the organizations strategic objectives. The BSC used to deliver potentially the offices strategic objectives effectively.

The four-perspectives of the Balanced Scorecard was also clearly indicating the organizations to be concentrated and connecting their activities to address the strategic objectives of the office. To strengthening the idea Kaplan and Norton (2006:6) mentioned the four-perspectives of the Balanced Scorecard explain how the organizations create value through improved customer relationships determined by excellence in the internal processes. The perspectives are frequently improved by aligning employees and customers with the systems and working culture of the organization.

The four perspectives of the Balanced Scorecard help for leaders to identify the link between the performance indicators of the organization. The perspectives of the Balanced Scorecard are important for identifying the capability of the cause-and-effect relationships between each of the key performance indicators and to lead the organization to perform the strategies more effectively. According to Kaplan & Norton, (1996:161) indicated the chain of the four perspectives of the Balanced Scorecard helps to identify the cause-and-effect relationships between each strategic objectives progression and decisions done today that were expected to achieve the outcomes in the future. Moreover, Kaplan and Norton (2001:99) stated the cause – and – effect relationships in the Balanced Scorecard express the pathway by which improvements in the competencies of intangible assets that translated into tangible results.

In relation to the education office of Gullele sub-city, as stated on the report (GSCEO, 2013) the four perspectives of the BSC help for educational leaders and employees at all levels to build individuals and teams capacity by preparing their personal development plan and to organize and lead the activities of change army in the processes. To bring sustainable improvements in the office leaders and employees need to re-adjust them with the strategy of the office. They clearly understand how each of the strategic objectives of the offices were interlinked with each other in each of the perspectives of the Balanced Scorecards and also needs to clarify the linkage on their performance reports to improve for the future. In addition the participants of the office should develop their capacity to effectively implement the BSC in the office.

## **2.4. Implementation Practices of BSC**

To begin with a Balanced Scorecard in 1992 Kaplan and Norton first designed to be used as a performance measurement system for business companies. As Kaplan and Norton (1996, 2001, 2004, 2006 and 2008) and Niven (2002, 2005, 2006 and 2008) indicated after a few years of introduction the Balanced Scorecard had been used in various organizations in the world, they discovered that it could be used as a strategic management system as well. The Balanced Scorecard has successful been used all over the world in various organizations. Several companies have implemented the Balanced Scorecard as an effective instrument of measuring organizational performance. The scorecard not only serves as a tool to direct strategy formulation, implementation and effective communication with all the participants of the organization but also indicating the way for proper control and evaluation of organizations performance.

### **2.4.1. Balanced Scorecard as Measurement System**

For the first time Kaplan and Norton (1992) developed a Balanced Scorecard as a measurement system of organizational performance and improving the services of the office and to offer a comprehensive understanding of their organizations. In the education office educational leaders need a measurement system, which provides forward-looking information of their organizations improvement and makes it possible to carry out the necessary modifications to the processes before they turn into organizations inefficiency.

The education office of was implemented a new framework of the BSC to measure the performance of the office since 2009 in each levels of the sub-city. According to Kaplan & Norton (2001:22) the Balanced Scorecard has implemented in different office since the first time of establishment and introduced the concept as a new agenda for measuring the performance organizations. In the education office for the last twelve years different reform programs were practiced to improve the office performance and to bring transformation. The newly introduced measurement system of the BSC is also brings transformational change on the performance of the office as if implemented

effectively on the office. Salaman and Asch (2003:25) justified as the modern & existing approach which brings organizational change & transformation is in different ways concerned with the improvement of organizational performance.

The Balanced Scorecard has an instrument used to measure the performance of the office and employees. Performance measures are a key tool for organizations that have thrown out the annual planning process (Parmenter, 2010:20). It clearly indicates the progress of the employee's performance as it implemented effectively. As Kaplan and Norton (2001:99) explained performance measurement systems usually are a combination of standard measures, which is useful for evaluating the progress of organizational goal achievement and customer satisfaction in relation with the predetermined strategic objectives of the organization.

Performance measures help leaders and others assess the status of their agencies' performance and gauge their progress in delivering effective programs (Poister, 2003:4). Performance measurements are important for leaders and employees to know the extent to which how they satisfying their customers, to be more understanding on process, to base decision on facts and to identify improvement points of the organization. Leaders would take action, prior to the next meeting, to start filling in the gaps to ensure they avoided further uncomfortable questioning (Parmenter, 2010:12). The implementation of the Balanced Scorecard in the organization will have directly beneficiary on the management part to lead the systems effectively by controlling the work flow to achieve the strategic objectives of the organizations and give a chance for leaders to monitor the progress of the employees.

In relation to the customer perspective in the organization the Balanced Scorecard can measure how the organizations are working in the side of customer acquisition, satisfaction and retention. By measuring the past performance it needs to re-adjust the organizations working systems for serving effectively to their customers. As Kaplan and Norton (2001:115) to make the organizations more efficient and effective on their activities the Balance Scorecard is the best management tool for quickly changing and

adjusting the organization to a newly formulated strategy. To effectively understand and implement it the BSC can change the organizations overall performances.

#### **2.4.2. The Strategy and Strategic Implementation Process**

Organizations design the strategy to address their services effectively to their customers. A strategy is used as a guide line for the offices to be successfully implementing the stretched objectives. Kaufmass (1992:25) stated that thinking and planning strategically can create the difference between duplicating the previous performance of the organizations and facilitating what works are performing on the future in the organization for a better achievement. The strategy allocates the employees of the offices to see how their individual activities contribute to achieving the overall strategy of the organization.

The education office of Gullele sub-city has an action plan called strategy which explains how they are achieving the intended objectives and going to be successful in the future. If a strategy is properly communicated and understood in the office employees are able to perform their day-to-day activities effectively. According to Thompson and Strickland (1990:3) strategies are used to explain in the pattern of organizational progresses and approaches developed by the leaders to make the organizations successful by improving their performance.

In order to implement the Balanced Scorecard successfully in the education office of the sub-city the strategy should communicate holistically to all levels of employees and leaders. Communication facilitates to create common understanding with those of the leaders and employees of the office to perform their activities and facilitate to implement the reform program effectively. It also gives a room for personal development of individuals through experience sharing.

In the education offices formulation of the strategies are important to address the objectives, mission and vision of the office by making an organized and coherent ways.

A strategy focused organization should organize the tangible & intangible assets for effectively achieving the objectives of the office. In addition Kaufmass (1992:42) indicated that all of the human and material resources of the organization must be integrated and connected when the organizations are being strategic and strategy focused organization. Implementing strategies in the organizations help to control different challenges in the organization. In the education office, to be effectively implement the BSC to improve the performance of the office strategies should be formulated and used as a guideline at all levels of the participants.

### **2.4.3. The link between Strategy and Performance Measurement System**

The strategy has used for organizing all the resources of the organizations for success. Organizations need to measure the performance of the employees and the institutions how they addressed the strategic objectives successfully. As Kaplan and Norton (1996c:80) identified three activities, communicating and educating; setting goals; and relating rewards to performance measures can support in aligning educational leaders, teams and individual performances with the overall organizational strategy. The scorecard allows leaders to communicate the organization's strategy up and down the hierarchy, connecting it to departmental and individual objectives. Educational leaders are strategically coordinating the organizations activity and at the same time measure the performance of the office and employees. In Salaman and Asch (2003:25) indicated "*the efforts to change organizations efficiency should be concerned with the relation between strategy and competencies of the organizations*". Organizations should be competent and effective when they put their strategies and measure their progressive improvements.

The strategies used for performing their activities competently to accomplish the strategic objectives of the offices. Strategically thinking is important for improving the efficiency of the organizations and also facilitates performance measurement systems of the offices. As Kaplan and Norton (2001:187) justified the Balanced Scorecards express the strategy of the organization which is formulated for facilitating the way that leads the effectiveness of the organization performance in the case of customer focused.

Performance measures are monitored and used most effectively through performance measurement systems, management systems that track selected performance measures at regular time intervals so as to assess performance and enhance organization strategy (Poister, 2003:15).

Performance measurements help for the organizations to monitor how the strategies should be successfully implemented and making adjustment of organizational incompetence. One of the key issues indicated by Kaplan and Norton (1996) in organizations is building the scorecards with the relationship between the measurement systems and the strategy of the organizations and to each other following the assumed cause-and-effect relationships. Thus, performance measures are critical elements of the strategic management process designed to create, implement, and evaluate strategic agendas (Poister, 2003:185). The BSC was initially described as a performance measurement system of financial and non-financial measures of the organizations. The BSC measures the strategic objectives in relation with the four perspectives sides: financial performance, customer relations, internal business processes, and the organization's learning and innovation activities.

## **2.5. The BSC Implementation Practices in Ethiopia**

In Ethiopia as indicated on the introductory part different reform programs were deployed at different time and now the BSC was also implemented since 2009 in the entire civil service office throughout the nation to improve its performance in its service deliveries (MoCB, 2009). Recently all the federal institutions and the states were implemented the newly introduced Balanced Scorecard to improve their service deliveries (MoCS, 2013). As indicated on the report Ministry of Civil Service and all the civil service bureaus of the states were evaluated the progressive improvements of the reform program implementation practices and find out the challenges to facilitate the implementation process quarterly.

Concerning the education office of Gullele sub-city the annual report of the Education Office (2009, 2010, 2011 and 2012) indicated that the Balanced Scorecard was implemented including the woreda education office and in school levels. At all levels of the office the plan was prepared based on the Balance Scorecard formants. With the implementation of the Balanced Scorecard in the office team working systems was developed in the office. The system can be linked to the nature of the BSC as an instrument capable of promoting continuous improvement in the performance of the education office of Gullele. According to the BSC implementation training manual of (MoCB, 2010), the high level of information sharing and the clarification and communication of the strategic objectives, goals and action plans of the education office also conducted to a change of the principles underlying interactions and practices. In all levels of the office now have a much more direct monitoring over their own progress and effectiveness of their action plan and the BSC perspectives related to the strategic objectives of the offices.

To implement the Balanced Scorecard in the education office effectively, it requires mobilizing leaders at all levels for change. Organizations depend on the documentation for education and training during the implementation of the change, for consistency within the staff, for understanding a method or process, for a common definition of the change and for instructions (Langley & et al., 2009:182). Some form of training is usually required to implement the change agenda in the sector effectively. According to Carlson (1996:137) successful educational leaders are those who motivate their employees to a higher function with continuously taking specific actions that enable the process to shift forward towards predetermined outcomes of the organization. Furthermore Carlson (1996:137) investigated the organizations with their challenges with a rapidly changing their working environment office and employees are advanced in a transformational process.

As Kaufmass (1992:6) discussed to place a useful direction in the organization the participants have to be open both to taking into consideration the reform in what they are

currently do and also to think where they should be forward the progress of the organizations. As observed from different literature educational leaders should change their office by integrating their employees for success.

It is now implementing the Balanced Scorecard and has a significant impact on key aspects of the operationalization of the office strategic objectives. On the bases of the reform implementation manual of (MoCB, 2010) formal control moments were created: the managements are meeting twice in a month to evaluate the progress of the organizations activity and also the working systems are evaluated and measured weekly with all the team members in each department and the quarterly management and quality meeting are conducted. These meetings are transformed the performance of the office by monitoring into a formal, periodic, and planned process, which is done by all processes of the office involving the employees from each of the hierarchical levels in the education office. But practically in the education office of the sub-city as it indicated above all the participants should not give adequate attention for the formal procedure to monitoring the progress of their implementation practices. It is necessary to bring cultural changes in the office with certain factor on the implementation of a new management tool.

To overcome the challenges in the office it becomes visible the benefits of the reform through the principles orienting everyday interactions and practices. However, and to some extent, the BSC adoption and the regular formal meetings it triggered seem to have contributed to a noticeable shift of the education office well-known working culture towards a more formal one and modernizing working systems.

## **2.6. Basic Factors for Successful Implementation of BSC**

In the education office as a whole and Gullele sub city in particular, the reform programs were implemented for the last recent years. The report produced by MoCB and Gullele sub city education office justified, most of the deployed reform programs have not effectively successful in the office. The reason behind this was the newly deployed reform was mainly focused on the organizational structures and not considered on the

human elements of the organizations. Therefore, resistance is one of the challenges expected in the re-engineering process of the office.

To have an effective reform program in the office the change should be focused holistically including the human capitals of the office. It needs to advocate the reform to those of the leaders and employees to acquiring and exhibiting particular capabilities and dispositions (Salaman and Asch, 2003:11). As to be this, BSC is better of those the former's reform programs in relation to the human aspects. However, like the other change agendas the newly deployed organizational reform program /BSC/ has also overcome a challenge in the planning and implementation phases of the education offices. As indicated on the report of the office (GSCEO, 2013) in most of the office especially the Woredas and school administration the educational leaders as well as the employees have a skill gap on the planning phases. Moreover the office should not be focused on the strategically focused. Salaman and Asch (2003:32) in most of the time the newly deployed organizational change has driven not by attempts to resolve organizational problems but by the availability of organizational solutions.

As classified from the last achievements similarly in the education offices most of the time the reform program is implemented for giving organizational solutions. Though the office should not overcome the intended outcome. But the Balanced Scorecard should not be implemented for organizational solutions; rather it resolves the old bureaucratic working culture of the office. The lack of regularity and insufficient reliability which characterized the recording of some necessary information created some challenges. This situation was especially felt in the beginning of the BSC implementation but also when a new indicator is introduced. To overcome this barrier, training has been and is being provided.

In the education offices of Gullele there were also extra challenges in the implementation of BSC. The main challenges of the office are: individual strategies must be linked and integrated to the office strategy for organizational performance to be more than the sum of its parts. Aligning an organization to a strategy can be one of the major

barriers to strategy implementation as communicating and coordinating between different units and functions with specific knowledge, language and culture can be challenging (Kaplan and Norton, 2001c). Individual employees and departments at lower level should be challenged to develop their own balanced scorecard objectives to ensure a successful strategy implementation.

### **2.6.1. Limited Understanding of the Balanced Scorecard**

From the experience in most of the time peoples in the nation is not willingness to accept the newly introduced changes. The main reason for this is frustrating the employees as well as leaders lose their comfort zones. The resistance originated from the limited understanding of peoples for change. As indicated on the report (GSCEO, 2009) most of the employees were frustrated when BSC introduced in the office. At the present time BSC was not well understood in most of the employees in the office, with those of the reasons the program is not well effective in the education office of the sub city. Some organizations moved the focus of the BSC in the same way as it developed: they first implemented the BSC as a performance measurement system and later developed it as a strategy implementation system.

### **2.6.2. Vision Barrier**

Understanding the vision of the organization is leading for better achievement of the organization. Niven (2002:9) exemplified that only 5% of the workforce understands the strategy of the organizations. From this one can understand that if the vision is not well understood by all of the educational leaders and employees of the organizations should be one factor for the organizational performance.

### **2.6.3. Lack of Balanced Scorecard Education and Training**

Most of the organizations want to implement the Balanced Scorecard to improve the performance of the organizations properly and collect all the benefits from it. This concept may bring, the employees of the organizations should first learn about the

concept of the Balance Scorecard and the expected outcomes to be achieved in the organizations. Niven (2006) noted that organizations, after deciding to implement the Balanced Scorecard, conceive that it can be done without much learning.

The Balanced Scorecard is very often introduced because of its attractive design and popularity: put the strategy into four perspectives and results will very soon follow. However, the Balanced Scorecard is all about; in-depth education and training are needed. The absence of education and training of the management, team members and individual performers in charge of building the BSC will certainly be a challenge in the sector. Carter (1995:98) justified as *“if the staff do not know how to manage new practices, then the leader can provide information on this problems, demonstrate how it might be done, or arrange to visit other institutions”*. The essence of the BSC initiative is to lead all the participants throughout the organization to implement the strategy. If those employees do not well understand the tool in detail, there is no chance that they will find the right path to do this. According to Niven (2006) the result will be poor Scorecard design, accompanied by its lack of use and weak alignment throughout the firm.

As stated on the report (2009, 2010, 2011 & 2013) in Gullele sub-city education office from the beginning employees should not have clear understanding about the new concept of the reform. The leaders should not be giving adequate training for all participants of the sub-city. Due to this factors there was a skill gap observed on the employees and educational leaders of the office.

#### **2.6.4. The Strategy is not Formulated in a Strategy Map**

Strategy is the core of any management system. According to Niven (2006), the Scorecard has its roots in the organization’s strategy which should align the organization from top to bottom and guide all action and decisions towards the organizational aims. There may theoretically be a Balanced Scorecard without a strategy. But in practice this would not be implementing the real essence of the concept which translates the strategy

by stimulating communication through the measurement of performance, and which initiates change and inspires initiatives.

#### **2.6.5. Lack of Planning and Communication**

To made an effective implementation of the Balanced Scorecard all the participants in throughout the office should be involved in the planning process for internalization of the strategic objectives and should communicate timely to address the information to all leaders and employees of the organizations. According to Kaplan and Norton (2006:14) expressed the Balanced Scorecard used to improve the flow of information that the organizations to advance the communication with the internal and external partners.

Participation and communication of the planning process was more important than the product of planning (Carlson, 1996:137). Furthermore, Kaplan and Norton (2006:15) whenever the strategic planning of the organizations are changed at the organization level, leaders are expected to realign all the employees of the organization with the new direction. But in the case of Gullele sub-city education office the report (GSCEO, 2011 and 2012) indicated there is a skill gap of planning the Balanced Scorecard on the individual performers and also the communication gap to all of the employees in the sector.

#### **2.6.6. Leaders Barrier**

The leadership of the education office has a key role for the improvement of services in the organization. The inefficiency of leaders have expressed on the incompetence organizational performance. Thompson and Strickland (1990:3) expressed the formulation of good strategy in the organization and good strategy implementation is the most reliable sign of excellent leaders in the offices. In addition Niven (2002:11) stated *“a focus on strategy demands that executives spend their time together moving beyond the analysis of defects to a deeper understanding of the underlying value creating*

*or destroying mechanisms in the firm”*. From the experience and the evaluation report of the office (GSCEO, 2011 and 2012) indicated the leadership parts at all levels should not be leading the reform program effectively by coordinating the tangible and intangible assets to improve the performance of the office. The educational leaders should not evaluate the work effectively with their employees and do not organize all the participants in the office.

#### **2.6.7. Resource Barrier**

To implement the Balanced Scorecard successfully in the office allocating adequate resources were determinant factors. Sometimes in the organizations the newly deployed reform programs were not successfully implemented in the organizations due to the scarcity of available resources.

In the case of Gullele sub-city education office the report indicates the human resources were not properly delegated to all the vacant positions during the introduction of the Balanced Scorecards in the office and have a great challenge to implement the reform effectively and efficiently. The office needs to address the barriers that hinder the implementation of the BSC to improve the office performance. Successfully in meeting the challenges has depend upon uncovering what are described as knowledge gaps (Levy, 1998), and offices need to systemize and apply the power of their intellectual capital to create enhanced services, products, and features and so enable sustained the office value.

## **Chapter Three**

### **The Research Design and Methodology**

This study aimed at investigating the practice and problems of BSC implementation in Gullele sub-city education office. This chapter presents the research method, sample population and sampling techniques, sources of data, data gathering instruments and procedures of data collection. It presents the detailed information about the sources of data, both primary and secondary; techniques of data analysis were also indicated.

#### **3.1. The Research Method**

The research method utilized for this study was a descriptive survey method, which was based on, primary data and secondary data obtained through different documents. A descriptive survey method was employed with the intention of getting the general image of the practices and a problem of the implementation of BSC in Gullele sub city education offices. The descriptive survey research involves a clearly defined problem and definite objectives (Best and Kahn, 1989). Therefore, descriptive survey method is employed, because, it enables the researcher to have a wider overview of the practices and problems of the implementation of BSC in order to reveal the current practices and to elaborate some of the challenges facing on the selected areas of the general staff and process owners.

The assessment involved the management team and professional staff. The assessment was conducted by the researcher and the data collection methods deployed in this assessment includes questionnaire and individual interview to get primary data and various document analyses include review of official documents and reports of the offices for secondary data on the practice and problems of Balanced Scorecard implementation in the education office.

### 3.2. Source of Data

To get adequate information about the practices and problems of BSC implementation in the education offices of Gullele the study was involved both primary and secondary sources. The primary data were collected using questionnaires and interviews.

At present the education offices consists of one head of education office 3 core processes (teacher development core process, curriculum and teaching-learning core process and education quality assurance core process), 2 support processes (human resource management and plan and budget support processes) and 10 Woreda education offices which were listed (Gullele sub city Woreda 1 Education Office, Woreda 2 Education Office, Woreda 3 Education Office, Woreda 4 Education Office, Woreda 5 Education Office, Woreda 6 Education Office, Woreda 7 Education Office, Woreda 8 Education Office, Woreda 9 Education Office and Woreda 10 Education Office). The information were collected from professionals those who were working in the sub-city and woreda education offices.

**Primary Data Sources:** The research was focused on the key informants of the education office. The researcher included all the educational leaders of the offices and the selected informants of the sub city education office and the woreda education offices.

**Secondary Data Sources:** In addition to the primary data, documents such as short range and long range plans, the physical year BSC plans and reports produced on the BSC was also used as secondary data sources to support the paper in the offices documentary room.

### **3.3. Sample Size and Sampling Techniques**

#### **3.3.1. Sample Size**

In Addis Ababa there were ten sub-cities. Out of these sub cities Gullele Sub City Education Office was chosen as an area of study because of the opportunities the student researcher's enthusiasm to contribute to excellence of the reform. In the education office of Gullele sub-city there are one head of education office, 5 process owners, 25 professional employees, 10 Woreda education heads, 10 teachers and educational leaders' development expert, 10 education quality assurance expert and 10 data analysis expert are working.

Totally in Gullele education office there were 16 education leaders and 55 professionals are available. The target population of the study was the head of the education office, the 5 process owners, 10 Woreda education office heads, and 20 employees of the sub city education office and 20 employees of the Woreda education offices.

#### **3.3.2. Sampling Techniques**

Sampling was usually to select representatives from the entire population, which was powerful and determinative mechanism of the total study because the information to be gained from the sample could be considered as the representative of the total population. It was also very important that sampling frame has to be as comprehensive as possible; to minimize information distortion. For this study the samples were taken by simple random and purposive sampling techniques. The head of education offices and process owners were taken purposively and the employees were taken by random sampling. The reason why it was used these methods to select the respondents were to get adequate primary information from all the leadership members and professional staffs.

### **3.4. Data Collection Tools**

To gather available information on the practices and problems of BSC implementation in Gullele sub-city education office three basic instruments were used i.e. questionnaire, structured interview and document analysis.

#### **3.4.1. Questionnaire**

The questionnaire prepared for the leaders and employees were three parts. The first part was prepared to collect information about respondents' background. The second part of the questionnaire was designed to collect information on the practices and problems which hindered the Balanced Scorecard implementation in the education office. The Questions were prepared in the form of likert type attitude scales, and the level of agreement was indicated in five-points ranging from strongly agree to strongly disagree.

The third part of the questionnaire focused on strategies/special considerations put in place/planned to enhanced implementation of the Balanced Scorecard in the office. In this part, relevant information were collected based on all the respondents' level of agreement from the suggested question using likert scale ranging from strongly agree to strongly disagree.

#### **3.4.2. Interview**

In addition to the questionnaires, structured interview was prepared to collect data from sub-city education office heads and process owners of the office. The interview guide contained both structured questions focusing on the practices and problems of the Balanced Scorecard implementation, measures taken to overcome the challenges and addressing strategies to effectively implement the reform program in the office for serving their customers which participated in the education stream.

#### **3.4.3. Document Analysis**

On top of data obtained through questionnaire and interview, additionally secondary information was gathered from printed documents from the office documentation room. In general the data is presented and analyzed by using different statistical tools like tables. The various characteristics of the sample population such as sex, age of employees, educational status and work experience are presented and analyzed by using tables.

### **3.5. Procedure of Data Collection**

Before using data collection instruments particularly the questionnaire and structured interview it was checked by my advisor. Thus, based on the comments given the content was confirmed by correcting words of items, adding and removing few items. After, the questionnaire was made ready for distribution to the respondents first formal contact was established with educational leaders and employees of the office. After getting the permission from them, the questionnaire was distributed to the 16 educational leaders and 40 professional workers and collected after they filled. In addition to this the information collected through interviews individually from the 11 educational leaders and 5 process owners through group discussions.

### **3.6. Methods of Data Analysis**

The data collected through the questionnaires and interviews were coded and organized under two categories. The leaders and employees role for successfully implement the reform and the challenges faced on the office during the implementation of the Balanced Scorecard. After collection of the questionnaires and getting back of the adequate number of respondents the collected questionnaires were checked for their completeness coded, registered and ratings were analyzed by using different statistical tools.

Appropriate statistical procedures were identified in line with the nature of the data collected for the study. Accordingly, the following statistical tools have been used in analyzing and interpreting the quantitative data collected.

- Percentage, mean scores and weighted mean score were used to quantify, explore and describe the difference and similarities between the responses of different groups of respondents.

The qualitative data secured through interviews and observations were summarized and used for cross checking the quantitative data.

## **Chapter Four**

### **Data Presentation, Analysis and Interpretation**

This chapter deals with the presentation, analysis and interpretation of the data collected from educational leaders and professional workers. The chapter has two sections. The first one deals with general characteristics of respondents, while the second part is concerned with analysis of data related to the basic questions.

The questionnaire distributed to the educational leaders and professional workers were filled and returned. In similar manner, the researcher has collected, 16(28.57%) of those questionnaires distributed to educational leaders and 40(71.43%) of those questionnaires distributed to professional workers were also collected. All together out of 56 questionnaires distributed to educational leaders and professional workers all of the questionnaire were returned.

#### **4.1. Characteristics of the Respondents**

This part presents the samples of the study on their sex, age, educational qualifications and working experiences of the educational leaders and professional workers were sources of data. The data obtained from the respondents was presented by using percentage.

**Table 1. Characteristics of Respondents**

S/N	Categories		respondents			
			Managers		Employees	
			No	%	No	%
1	Sex	M	11	68.75	26	65
		F	5	31.25	14	35
	<b>Total</b>		16	100	40	100
2	Age (in years)	0 < 25				
		26-35	13	81.25	28	70
		36-45	1	6.25	8	20
		46-55	2	12.5	4	10
		≥ 55				
		<b>Total</b>		16	100	40
3	Educational qualification	BA/BSc	15	93.75	38	95
		MA/MSc	1	6.25	2	5
		PhD				
		<b>Total</b>		16	100	40
4	Work experience/ in years	1-5				
		6-10	6	37.5	21	52.5
		11-15	2	12.5	9	22.5
		16-20	4	25	7	17.5
		≥ 21	4	25	3	7.5
		<b>Total</b>				

As shown in Table 1, the majority of the educational leaders 11(68.75%) were male and 5(31.25%) of the educational leaders were female. This might reflect the low participation of female in the management of the education office. From the professional workers 26(62%) were male and 14(35%), therefore, there are a few female professional workers in the education offices of Gullele sub-city and it needs to balance the sexual disparity on the sub city. It needs greater attention to equal distribution of both genders in the offices of Gullele.

Concerning the age composition of educational leaders about 13(81.25%) were in the age of 26-35, 1(6.25) was in the age of 36-45 and 2(12.5%) were in the age of 46-55. This indicates that the majority of educational leaders have young leaders. With regard the age composition of professional workers 28(70%) were in the age of 26-35, 8(20) were in the age of 36-45 and 4(10%) were in the age of 46-55. Similar to the educational leaders the majority of the employees were young. These indicated that most of the

leaders and employees were recently joined to the offices. They may not have well experience on the reform program.

As illustrated in Table 1 item 3, the majority of the educational leaders 15(93.75%) were BA and 1(6.25%) of the educational leaders were MA. From the professional workers 38(95%) were BA and 2(5 %) are MA in the education office of Gullele sub-city. As observed from the data the majority of educational leaders and employees were degree holders. This indicated that the office holds trained man power on their staff to effectively implement when they were coordinated properly.

Concerning on part 4, 6(37.5%) of the educational leaders served 6 – 10 years, 2(12.5%) were served for 11 – 15 years, 4 (25%) were served 16 - 20 years and 4(25%) were served above 21 years. Concerning on the experience of professional workers 21 (52.5%) were served 6-10 years, 9(22.5%) were served for 11 – 15 years, 7 (17.5%) were served 16 - 20 years and 3(7.5%) were served above 21 years. From these it is possible to deduce that the majority of the professional workers render less seniority. From these it can understand that educational leaders and employees of the office may lack the exposure of the reform programs due to the absence of training and other capacity development programs.

## **4.2. The Practices and Problems of BSC Implementation**

### **4.2.1. The Practices of BSC Implementation**

In Table 2,3,4,5 and 6 it was presented the data related to the practices of BSC, the perception of employees about the BSC, the opportunities for growth and communication purposes of the implementation of the BSC for leaders and employees. The data were presented from the respondents view, document analysis and authors view by using percentage, mean and weighted mean.

**Table 2. The Perception of Educational Leaders and Employees about the BSC**

No	Items	C a t e g o r y	Responses										Mean	W. mean
			1		2		3		4		5			
			fr	%	fr	%	fr	%	fr	%	fr	%		
1	It brings greater efficiency and effectiveness through performance improvement of the offices	E.L.	0	0	2	12.5	7	43.8	4	25	3	18.8	3.5	3.5
		E	2	5	11	27.5	0	0	19	47.5	8	20	3.5	
2	It just the fashion of the day	E.L.	9	56.3	4	25	31	18.8	0	0	0	0	1.6	2.8
		E	12	30	2	5	1	2.5	12	30	13	32.5	3.3	
3	Increased service quality expected as a result of implementing the Balanced Scorecard	E.L.	0	0	5	31.3	0	0	4	25	7	43.8	3.8	3.7
		E	2	5	1	2.5	3	7.5	27	67.5	7	17.5	3.9	
4	Increased customers satisfaction expected as a result of implementing the Balanced Scorecard	E.L.	2	12.5	2	12.5	2	12.5	3	18.8	7	43.8	3.7	4
		E	1	2.5	2	5	0	0	20	50	17	42.5	4.2	
5	It increases accountability and responsibility on leaders and employees of the organization	E.L.	0	0	2	2.5	0	0	5	31.3	9	56.3	4.3	4.2
		E	1	2.5	3	7.5	1	2.5	18	45	17	42.5	4.2	
6	It brings progressive improvement in the way things are being done	E.L.	2	12.5	2	12.5	0	0	6	37.5	6	37.5	3.7	2.9
		E	6	15	19	47.5	7	17.5	0	0	8	20	2.6	
7	It is a tool to given adequate feedback about my	E.L.	2	12.5	3	18.8	4	25	5	31.3	2	12.5	3.1	3.9

	performance.													
		E	1	2.5	1	2.5	11	27.5	3	7.5	24	60	4.2	
8	I have an opportunity to participate in the strategic objectives setting process.	E.L.	8	50	0	0	2	12.5	3	18.8	3	18.8	2.6	1.7
		E	35	87.5	1	2.5	1	2.5	2	5	1	2.5	1.3	
9	It has used as a monitoring and evaluation purpose for leaders.	E.L.	0	0	0	0	4	25	5	31.3	7	43.8	4.2	2.6
		E	18	45	15	37.5	2	5	2	5	3	7.5	1.9	

**Key:-** E.L. = Educational Leaders, E= Employees

As depicted in Table 2, different items were discussed regarding on the perception of leaders and employees of Gullele sub-city education office about the BSC. Accordingly, item 1,3,4,5,and 7 deals with the BSC helps to bring greater efficiency and effectiveness through performance improvement of the offices, increased service quality expected as a result of implementing the Balanced Scorecard, increased customers satisfaction expected as a result of implementing the Balanced Scorecard, it increases accountability and responsibility on educational leaders and employees of the organization and the BSC is used as a tool to given adequate feedback about their performance. Hence, educational leaders and employees were replied high (mean= 3.5, 3.8, 3.7, 4.3, and 3.1) respectively. The employees were also rated at high (mean= 3.5, 3.9, 4.2, 4.2 and 4.2) respectively. The weighted mean of the respondents rated as high (weighted mean=3.5, 3.7, 4, 4.2 and 3.9) respectively.

The responses indicated that the BSC helps to improve their efficiency and effectiveness, improve the quality of service delivering activities, improve customer satisfaction, and used to get adequate feedback on their performances. They perceived that the reform helps to achieve better performances. In addition as indicated by the interviewees *“the BSC used to improve organizational performance and facilitate the service delivering activities. It also helps to improve the performance of employees by evaluating the daily activities”*. The educational leaders agreed that implementing the

BSC helps to maximize the performance of the education office to deliver the services for their customers.

Concerning on item 2, of the same table whether or not the BSC is implementing just as the fashion of the days in the offices, leaders have lowly replied (mean=1.6) on this point employees have responded medium (mean=3.3). The weighted mean of the respondents identified that the implementation of the BSC in the offices is just the fashion of the day rated as medium (weighted mean=2.8). From this the employees do not convinced during the implementation phases. It can be observed that there were some inconveniences on the employee sides. To implement the BSC effectively the office should discuss and convince all of the staff members.

Concerning on item 6, of table 2 implementing the BSC brings progressive improvement in the way things are being done. Hence educational leaders have responded high (mean=3.7) on this point employees have responded medium (mean=2.6). The weighted mean of the respondents indicated that the implementation of the BSC brings progressive improvement in the way things are being done were rated as medium (weighted mean=2.9). As it observed from the response employees do not have well observe the progressive improvements in their offices. This perception reflected that employees should be enforced to implement the reform program without proper training. Accordingly, the interviews response indicated “*the educational leaders of offices were assigned to lead the overall activities of the offices they should not thoroughly evaluated each activities detail to measure the progressive performance of the offices*”. This has one factor for inefficiency performance of the offices. To improve the performance of the offices the leaders should arrange permanent schedule to measure the daily performance of the employees as well as their processes.

In item 8, of Table 2 reported by the leaders on the opportunity to participate in the strategic objectives setting process were revealed moderately (mean=2.6) on this point employees have responded very low (mean=1.3). The weighted mean of the respondents indicated that the opportunity to participate in the strategic objectives setting

process were rated as lowly (weighted mean=1.7). From this educational leaders and employees do not properly participated in the formulation of strategic objectives of the offices. This is one gap for leaders and employees to implement the reform knowledgeably. It needs to discuss with all of the staff members of the offices on the strategic objectives.

In the last item of the same Table, deals with the BSC has used as a monitoring and evaluation purpose for leaders. Hence, educational leaders were replied high (mean=4.2). Whereas employees were identified that the BSC has used as a monitoring and evaluation purpose for leaders revealed as lowly (mean=1.9). The weighted mean of the respondents indicated that the BSC has used as a monitoring and evaluation purpose for leaders were rated as moderate (weighted mean =2.6). From this it can be understood that leaders may used the BSC as a monitoring and evaluation tool to their employees. However the BSC has used to measure the performance of organizational performance.

In addition to the questionnaire results, the data obtained from interview confirmed that *“the implementation of the reform program is not sustainable. It just on and off to implement the BSC in the education offices of Gullele”*. On these reasons the service delivering activities of the offices were not progressively improved.

Monitoring and evaluating the progressive improvement of employees performance is critical point for educational leaders. It gives clear feedback for the employees in what way they perform their activities. As Nelson and Quick (2005:149) stated that *“good performance evaluation systems are available tool for providing employees with clear feedback on their action”*. Whereas, in the education offices of the sub-city there was no continuous feedback system on the progressive improvement of the employees.

**Table 3. Opportunities for Growth and Teamwork**

No	Items	Responses	Mean	W. mean

			1		2		3		4		5			
			fre	%	fre	%	fr	%	fre	%	fre	%		
1	I have adequate opportunities for professional growth through experience sharing with the team in the offices.	E.L.	1	6.3	5	31.3	1	6.3	3	18.8	6	37.5	3.5	3.6
		E	5	12.5	4	10	0	0	21	52.5	10	25	3.7	
2	I have received appropriate training that I need to do my duties properly	E.L.	5	31.3	6	37.5	1	6.3	2	12.5	2	12.5	2.4	2
		E	20	50	13	32.5	1	2.5	6	15	0	0	1.8	
3	No chance to personal development and the work is challenging.	E.L.	4	25	7	43.8	0	0	4	25	1	6.3	2.4	3.5
		E	0	0	5	12.5	0	0	30	75	5	2.5	3.9	
4	Teamwork is encouraged and supported by leaders in these offices.	E.L.	0	0	1	6.3	0	0	10	62.5	5	31.3	4.2	2.3
		E	23	57.5	14	35	2	5	1	2.5	0	0	1.5	

**Key:-** E.L. = Educational Leaders, E= Employees

As depicted on Table 3, discussed regarding on the BSC is used for the opportunity for personal development purposes. Accordingly, item 1 deals with adequate opportunities for professional growth through experience sharing with the team in the offices. Hence, educational leaders and employees were replied as high (mean=3.5 and 3.7) respectively. The weighted mean of the respondents indicated that adequate opportunities for professional growth through experience sharing with the team in the sector were rated as high (weighted mean=3.6). From this it can be observed that educational leaders and employees were expressed the BSC give a chance for personal growth. The leaders and employees of the offices have sharing their experiences and capacitate with each other.

As can be seen in item 2, of Table 3 the perception of respondents with regard to received appropriate training that their need to do my duties properly. Educational leaders

and employees were replied that low (mean=2.4) and very low (mean=1.8) respectively. The weighted mean of the respondents indicated that have received appropriate training that need to do their duties properly were rated as lowly (weighted mean=2). From this it can be observed that leaders and employees of the offices agreed that the offices do not facilitate adequate training on the BSC during the implementation phases. So, educational leaders and employees do not have confidently performing their tasks as expected on the reform program. These may be the reason why the performance of the office was not progressively increased.

Regarding to item 3, of Table 3 deals with no chance to personal development and the work is challenging. Respondents' agreement showed that educational leaders were replied moderately (mean=2.4) and employees were indicated as high (mean=3.9). The weighted mean of the respondents identified that have no chance to personal development and the work is challenging were rated as high (weighted mean=3.5). From this it can be observed the respondents were believed that there is no chance to personal development and the work by itself is difficult when implementing the BSC. This may link with the absence of training on the reform program.

In the last item of the same table reveals teamwork is encouraged and supported by leaders in their offices due to the implementation of the BSC. Accordingly, educational leaders were replied high (mean=4.2). However, employees were identified that the BSC has used as a monitoring and evaluation purpose for educational leaders point out lowly (mean=1.5). The weighted mean of the respondents indicated that teamwork is encouraged and supported by leaders in their offices due to the implementation of the BSC were rated as lowly (weighted mean =2.3). As observed from the response employees do not believe that leaders encourage and support teamwork activities in their offices as the expected rates. This shows that there were a loosely attachment between leaders and employees of the offices. In addition as indicated by the interviewees

Concerning on the opportunities for growth and development of educational leaders and employees indicated that they do not get training on the spot to implement the newly deployed reform program and also perceived that the work is challenging. Based on these reasons the reform program is not effectively implemented in the education sector of Gullele sub-city

In addition to the questionnaire, the data obtained from interview indicated that leaders try to support and encourage the employees at each level but not be continuously working as a system. Most of the time educational leaders were overloaded by other activities, for these reasons they do not support effectively. As the employee's response, a team work is not as such encouraged and supported by leaders of the education offices of Gullele. However, educational leaders do not agreed on this idea. But in the open ended part of the questionnaire leaders and employees raised that team work activities should not be properly coached, coordinated, monitored and evaluated in daily, weekly, monthly and quarterly to improve the performance of the offices. They just evaluated their performance at the end of six months. This way of evaluation method does not have a room for improving the deficiency of each of each individual performer of the team members.

In relation to this section literatures indicated that developing the capacity of employees was mandatory for the effectiveness of the offices. As Noe,(2008:315) justified that "*employee development is a necessary component of a company's effort to improve quality, to meet the change of global competition and social change, and to incorporate technological advances and changes in work design*". Training helps to familiarize leaders and employees of the offices with the newly introduced technologies and also helps to perform with confidently, able to provide quality service and able to compete with the environment of work.

According to Nelson and Quick, (2005:188) encouraging teamwork system has important contributions to the improvement of organizations performance and also helps

to overcome individual limitations and problems are solved through teamwork culture. However, in the education offices of the sub city as the respondents replied leaders did not give attention to encourage the teamwork system. To be strengthening this concept Hiller (1995:145), indicated that “*one of the managers challenges, then, is to encourage his/her group to work as a team, rather than as a set of individual concerned only with their own chores*”. The educational leaders of the offices need to give attention to build teamwork system. The employees’ performance should improve though teamwork culture.

**Table 4. The Implementation Practices of BSC.**

No	Items	C a t e g o r y	Responses										Mean	W. mean
			1		2		3		4		5			
			fr	%	fr	%	fr	%	fr	%	fr	%		
1	I have a good understanding of the mission and vision and	E.L.	0	0	7	43.7	0	0	9	56.3	0	0	4.6	3

	the BSC was effectively implemented on the offices.													
		E	17	42.5	8	20	0	0	13	32.5	2	5	2.4	
2	I have well understanding how my work is directly contributes to accomplishing the mission for bringing the overall success of the office.	E.L.	0	0	0	0	1	6.3	8	50	7	43.8	4.4	4
		E	0	0	7	17.5	0	0	24	60	9	22.5	3.9	
3	Performing my job responsively gives me a sense of personal satisfaction	E.L.	0	0	0	0	0	0	8	50	8	50	4.5	4.7
		E	0	0	0	0	0	0	11	27.5	29	72.5	4.7	

**Key:-** E.L. = Educational Leaders, E= Employees

As depicted in Table 4, item 1 describes whether or not leaders and employees of the education office have a good understanding about the mission and vision and the BSC was effectively implemented on the offices. Hence, educational leaders reported very high (mean=4.6). Whereas, employees were replied low (mean=2.4). The weighted mean of the respondents were also rated as moderate (weighted mean =3). From this it can be concluded that leaders and employees were some confusion on the vision and mission of the education offices. The result of the respondents indicated that the BSC was not practiced effectively in the education offices of the sub-city. This may linked with absence of participation of employees in the formulation of setting objectives and lack of training on the reform program. In addition as indicated by the interviewees the leaders and employees of the offices should not takeover the reform agenda properly due to lack of adequate training.

As shown in Table 4, item 2 and 3 deals with whether or not the respondents have well understanding how their work is directly contributes to accomplishing the mission for bringing the overall success of the office and performing their job responsively gives them a sense of personal satisfaction. Accordingly, leaders and employees were reported high (mean=4.4 and 4.5) and (mean=3.9 and 4.7) respectively. The weighted mean of the

respondents confirmed that whether or not the respondents have well understanding how their work is directly contributes to accomplishing the mission for bringing the overall success of the office and performing their job responsively gives them a sense of personal satisfaction were rated as high (weighted mean =4 and 4.6) respectively. From this it can be observed that they have understanding about their contribution on the overall success of their offices. Moreover, as indicated on the response doing works responsively brings personal satisfaction employees and educational leaders were satisfied when they are performing their activities without enforcing with other bodies.

Concerning on the perception of the mission and vision of the sector, leaders and employees were replied that they recognized what expected to address at the end of the plan years. They also clearly understood what expected from them to effectively address the strategic objectives of the offices.

**Table 5. The nature of working environment**

No	Item	c a t e g o r y	Responses										Mean score	W means
			5		4		3		2		1			
			fr	%	fr	%	fr	%	fr	%	fr	%		
1	There is a convenience work environment in the offices and supports a balance between work and employees.	E.L.	1	6.3	2	31.3	0	0	8	50	2	12.5	3.3	1.8
		E	31	77.5	8	20	1	2.5	0	0	0	0	1.3	
2	The pace of the work in the offices enables employees to do a good job	E.L.	4	25	8	50	0	0	3	18.8	1	6.3	2.3	2.9
		E	3	7.5	11	27.5	5	12.5	21	52.5	0	0	3.1	

**Key:-** E.L. = Educational Leaders, E= Employees

Regarding on item 1 of Table 5, deals with there is a convenience in the offices and supports a balance between work and employees in the education offices of Gullele. Accordingly, the leaders responded moderately (mean=3.3) and employees were reacted that very low (mean=1.3). The weighted mean of the respondents established that there is a convenience in the offices and supports a balance between work and employees were rated as lowly (weighted mean =1.8). As observed from the response employees indicated that there is inconvienency on their work environments. Concerning on the work environment of the offices, most of the respondents indicated that the education offices of Gullele is not as such convenience working place for employees. This factor hinders the progressive performance improvement of the offices and also increases the turnover of professional experts.

In relation to the working environment Hiller (1995:20), justified creating a convenient working environment of the offices is the most important contributing factor to a successful achievement on the strategic objectives of the offices. To facilitate a good working environment of the offices leaders should have responsible bodies. According to Hiller (1995:21), *“the responsibility of managers is to create an environment or climate which engages each individual to contribute positively to the purpose, the goals and the objectives of the organization”*. As a leader of the offices educational leaders of Gullele sub city education office give attention to create conducive working environment to attract and retain skilled and experienced employees.

As indicated under item 2 of the same table, concerned with the pace of the work in the offices enables employees to do a good job. Hence, educational leaders and employees were replied high (mean=2.3) and moderately (mean=3.1) respectively. The weighted mean of the respondents recognized that the pace of the work in the offices enables employees to do a good job were rated as moderate (weighted mean =3). From this it can be seen as the pace of work enables for employees and educational leaders to do their jobs effectively. It helps to improve the performance of the offices to serve their customers properly.

**Table 6. Communication Processes**

N o	Item	ca te go ry	Responses										Mean	W mean
			5		4		3		2		1			
			fr	%	fr	%	fr	%	fr	%	fr	%		
1	Communication is encouraged in the offices to address recent information.	E.L.	0	0	1	6.3	1	6.3	10	62.5	4	25	4.1	2.8
		E	11	27.5	20	50	0	0	6	15	3	7.5	2.3	
2	Educational leaders communicate well with their employees in the offices	E.L.	0	0	2	12.5	1	6.3	10	67.5	3	18.8	3.9	2.1
		E	24	60	15	37.5	1	2.5	0	0	0	0	1.4	
3	I am comfortable to sharing my opinions and working experience to my staffs	E.L.	0	0	0	0	0	0	11	68.8	5	31.3	4.3	4.2
		E	0	0	3	7.5	0	0	24	60	13	32.5	4.2	

**Key:-** E.L. = Educational Leaders, E= Employees

Concerning, communication is encouraged in the offices to address recent information and educational leaders communicate well with their employees in the offices to facilitate their jobs, as depicted in item 1 and 2, of Table 6 leaders replied high (mean=4.1 and 3.9) respectively. But employees were reported that the communication habit to address recent information and the role of leaders to communicate their employees were low (mean=2.3) and very low (mean=1.4) respectively. The weighted mean of the respondents were moderately (mean=2.8) rated in communication is encouraged in the offices to address recent information but lowly rated in educational leaders communicate well with their employees in the offices to facilitate their jobs.

In addition to the questionnaire results, the data obtained from interview established that “*all activities do not communication consistently*”. Communication is

vital to the organization if it used effectively by particular bodies timely. As indicated by the respondents communication is not as such strongly used in the offices. All of the necessary information do not address timely to those of the employees of the offices. Communication has important for smoothly running the work flow in the bureaucratic system. As Henry (1999:97) illustrated that, the public bureaucratic systems gain or lose the most from how information is used or abused. Effectively communicating the work flow of the office helps for the employees to have common understanding about the offices. Communication has power to run the work flow smoothly.

The last item portrays that they have comfortable to sharing their opinions and working experience to their staffs. Accordingly, as indicated in item 3 educational leaders and employees were replied high (mean=4.3 and 4.2) respectively. The weighted mean of the respondents were highly (weighted mean=4.2) rated in comfortable to sharing their opinions and working experience to their staffs. In addition to the questionnaire results, the data obtained from interview recognized that leaders and employees of the offices shared their experience about the implementation of the BSC.

From the respondents answer leaders believe that effectively communicate with their employees, where as employees do not have agreed with those educational leaders. They indicated there is a communication gap between their leaders. Moreover, as indicated on item 3 both educational leaders as well as employees of the sub-city agreed that they do have interested to share their experiences to others.

#### **4.2.2. The Problems of BSC Implementation**

On this part it was presented the challenges faced on the implementation of the BSC in the education offices of Gullele sub-city. The respondents view, document reviews and authors views were discussed.

**Table 7. The expected challenges in the implementation of BSC in the education Office**

No	Items	C a t e g o r y	Responses										Mean	W. mean
			1		2		3		4		5			
			fr	%	fr	%	fr	%	fr	%	fr	%		
1	Insufficient trainings on BSC and absence of counselor to advice the implement of BSC	E.L	0	0	2	12.5	0	0	6	37.5	8	50	4.3	4.5
		E	0	0	0	0	5	12.5	9	22.5	26	65	4.5	
2	Lack of support and encouragement of stakeholders during implementation phase	E.L	0	0	3	18.8	1	6.3	7	43.8	5	31.3	3.9	3.6
		E	0	0	16	40	1	2.5	12	30	11	27.5	3.5	
3	Less commitment to apply the Balanced Scorecard in practice	E.L	0	0	1	6.3	4	25	5	31.3	6	37.5	4.0	3.6
		E	0	0	21	52.5	0	0	0	0	19	47.5	3.4	
4	Absence of support and encouragement from the head and process owners	E.L	12	75	4	25	0	0	0	0	0	0	1.3	3.8
		E	1	2.5	5	12.5	0	0	0	0	34	85	4.8	
5	Lack of awareness and knowledge about the reform program and commitment towards implementing it	E.L	0	0	6	37.5	5	31.3	3	18.8	2	2.5	3.1	3.7
		E	0	0	8	20	1	2.5	18	45	13	32.5	3.9	
6	Lack of planning skill on the BSC about the managers and employees of the offices	E.L	0	0	6	37.5	0	0	4	25	6	37.5	3.6	4.3
		E	1	2.5	0	0	1	2.5	9	22.5	29	72.5	4.6	
7	Absence of continuous follow-up and mentoring by the	E.L	6	37.5	8	50	0	0	2	12.5	0	0	1.9	4

	management body														
		E	0	0	0	0	0	0	7	17.5	33	82.5	4.8		
8	Absence of daily, weekly and monthly monitoring and evaluation programs on the progressive implementation practice of BSC	E.L	1	6.3	0	0	2	12.5	4	25	9	56.3	4.3	4.6	
		E	0	0	0	0	2	5	8	20	30	75	4.7		
9	Lack of awareness and knowledge about strategy formulation	E.L	0	0	2	12.5	3	18.8	6	37.5	5	31.3	3.9	4.3	
		E	0	0	4	10	0	0	9	22.5	27	67.5	4.5		
10	Frustration about the newly deployed reform programs	E.L	1	6.3	0	0	0	0	7	43.8	8	50	4.3	2.7	
		E	15	37.5	11	27.5	12	30	2	5	0	0	2.0		
11	Employees' know-how deficiency about the use of IT hinders the Balanced Scorecard	E.L	0	0	0	0	2	12.5	4	25	10	62.5	4.5	2.6	
		E	10	25	25	62.5	4	10	1	2.5	0	0	1.9		

**Key:-** E.L. = Educational Leaders, E= Employees

As depicted in Table 7, item 1 and 8 deals with insufficient trainings on BSC and absence of counselor to advice the implementation of BSC and absence of daily, weekly and monthly evaluation programs on the progressive implementation practice of BSC in the education offices of Gullele. Hence, educational leaders were replied that high (mean=4.3). Moreover, employees were responded high (mean=4.5 and 4.7) respectively. The weighted mean of the respondents indicated very high (weighted mean=4.5 and 4.6) respectively rated that there is insufficient trainings on BSC and absence of counselor to advice the implementation of BSC and absence of daily, weekly and monthly evaluation programs on the progressive implementation practice of BSC in the education offices. As observed from the response in Gullele sub city education offices training should not provide. Moreover it does not monitor and advised by experts on the BSC to implement effectively.

In addition to the questionnaire results, the data obtained from interview stated that leaders and employees of the offices do not get adequate training, lack of know-how about the reform program, lack of planning skills, lack of strategy formulation of the offices and absence of commitment to implement the BSC. Moreover, as indicated on the

above points the challenges were the key factors that hinders to effectively implement the BSC in the in the education offices of Gullele.

As shown in item 2, 3, 5, 6 and 9, of Table 7 deals with lack of support and encouragement of stakeholders during implementation phase, less commitment to apply the Balanced Scorecard in practice at all levels in the education office, lack of awareness and knowledge about the reform program and commitment towards implementing it, lack of planning skill on the BSC about the leaders and employees at all levels of the offices and lack of awareness and knowledge about strategy formulation at all levels in the education offices of Gullele. Hence, educational leaders were replied that high (mean=3.9, 4, 3.1, 3.6, and 3.9) respectively. Moreover, employees were responded high (mean=3.5, 3.4, 3.9, 4.6 and 4.5) respectively. The weighted mean of the respondents indicated highly (weighted mean=3.6, 3.6, 3.7, 4.3 and 4.3) respectively rated on lack of support and encouragement of stakeholders during implementation phase, less commitment to apply the Balanced Scorecard in practice , lack of awareness and knowledge about the reform program and commitment towards implementing it, lack of planning skill on the BSC about the educational leaders and employees at all levels of the offices and lack of awareness and knowledge about strategy formulation at all levels in the education offices of the sub-city.

From this it can be concluded that the stakeholders do not support and encourage employees and leaders of the offices. Moreover, employees and educational leaders of the offices do not have committed to implement the reform program effectively. In addition leaders and employees do not have knowledge about the reform program, planning skill and awareness about strategy formulation. This may occurred with absence of training on the newly deployed programs. In addition as indicated by the interviewees the leaders as well as the employees of the sub city education offices did not have well skilled planning, monitoring and evaluation processes of the BSC. The reason for this was the staff members should not participated on the planning and training of the reform program. To alleviate the challenges of the offices it needs to refresh all the staff members on the reform program.

With regard to item 4 and 7, of Table 7 reveals absence of support and encouragement from the head and process owners and absence of continuous follow-up and mentoring by the leadership body at all levels in the education offices. Accordingly, leaders replied very low (mean=1.3) and low (mean=1.9) respectively. These expressed that there were adequate support and monitoring from the head and process owners to their employees. But employees reported very high (mean=4.8) which demonstrated that there were absence of support and encouragement from the head and process owners at all levels in the education offices. The weighted mean of the respondents justified high (weighted mean=3.8 and 4) respectively, rated on absence of support and encouragement from the head and process owners and absence of continuous follow-up and mentoring by the management body at all levels in the education offices of the sub-city. From this it can be understood that educational leaders didn't support and encourage their employees closely in the implementation phases of the BSC. This may be one hindering factors for effectively implement the reform program in the offices. In addition as indicated by the interviewees the leaders of the offices was not coach their employees continuously and they should not monitor and evaluate the progressive performance of the offices.

Regarding on frustration about the newly deployed reform programs and employees' know-how deficiency about the use of IT hinders the Balanced Scorecard in the education offices, as indicated in item 10 & 11 of Table 7, educational leaders replied high(mean=4.3) and very high(mean=4.5) respectively. But Employees reported on frustration about the newly deployed reform programs and employees' know-how deficiency about the use of IT hinders the Balanced Scorecard were lowly (mean=2 and 1.9) respectively. The weighted mean of the respondents indicated that frustration about the newly deployed reform programs and employees' know-how deficiency about the use of IT hinders the Balanced Scorecard on leaders and employees of the organization rated as moderately (weighted mean=2.7 and 2.5) respectively. As observed from the respondents answer leaders and employees were rated differently on item 10 and 11. As

educational leaders indicated there were a change resisting approaches and skill gap on IT. But employees do not shared on leaders perception.

In most of the time employees and leaders didn't accept the newly introduced changes with various reasons. As Nelson and Quick(2005:393-394), found that *“people often resist change in a rational response based on self interest, fear of the unknown, fear of loss, fear of failure disruption of international relationships, personal conflict, politics, cultural assumptions and values”*. Similarly, in Gullele sub city education offices most of the respondents indicated that employees didn't internalize the newly deployed reform program with various reasons. As it indicated on the report and the response of the respondents the performance of the offices has not progressive improvement as compared with the previous years. Moreover, Nelson and Quick (2005:144-145) indicated that poor performance may result from inadequate training and skill development, lack of commitment and personal problem of managers and employees of the offices.

Regarding to the expected challenges in the implementation of BSC in the education office of Gullele leaders and employees indicated that they do not get adequate training on the newly deployed reform program. In addition leaders should not evaluate and monitor the progressive improvement of individual and team members' performance. Moreover, they do not support from the stock holders and educational leaders, less commitment, lack of planning skill and lack of strategy formulation skills. Educational leaders of the offices do not support and encourage the team members for a better skill and performance in the offices.

**Table 8. Importance of Reform Exposure**

No	Item	category	Responses					
			Very important		Supportive		Less important	
			No	%	No	%	No	%
14	All types of plans at different level requires to prepare with the participation of all leaders and employees of the sector	Educational Leaders	10	62.5	6	37.5		
		Employees	24	60	16	40		

15	Leaders of the education office must be strongly committed to implement the BSC in their sector	Educational Leaders	10	62.5	4		2	12.5
		Employees	3	7.5	29	72.5	8	20
16	Strategies setting for Leaders and employees through training to develop their skill	Educational Leaders	12	75	4	25		
		Employees	31	77.5	8	20	1	2.5
17	Continues evaluation of the service delivering system requires with the perspective side on team members in the process	Educational Leaders	11	68.75	5	31.25		
		Employees	13	32.5	27	67.5		
18	Communication of plans and implementation practices needs with all stakeholders	Educational Leaders	5	31.25	10	62.5	1	6.25
		Employees	3	7.5	25	62.5	12	30

As indicated in item 14 and 16, of table 10 the majority of the respondents 10(62.5%) and 12(75%) of leaders and 24(60%) and 31(77.5%) of employees were strongly supported that all types of plans at different level requires to prepare with the participation of all leaders and employees of the offices and strategy setting for leaders and employees through training to develop their skill respectively.

Regarding on item 15 and 17, of the same table most of the respondents 10(62.5%) and 11(68.75%) of leaders were strongly supported and 29(72.5%) and 27(67.5%) of employees were also agreed that leaders of the education office must be strongly committed to implement the BSC in their offices and continues evaluation of the service delivering system requires with the perspective side on team members in the process respectively.

In the last item of the same table, 10(62.5%) and 25(62.5%) of educational leaders and employees were confirmed that communication of plans and implementation practices needs with all stakeholders respectively. In addition to the questionnaire results, the data obtained from interview indicated that leaders and employees of the offices do not participate in the planning phases and strategy formulation of the offices. The BSC

plan of the offices do not thoroughly communicated for all employees and leaders of the offices. They just oriented the reform program and the BSC plan to some of the selected focal persons of the offices.

As observed from the response of leaders and employees of the offices to effectively implement the BSC for the improvement of their offices performance planning should be prepared with the participation of leaders and employees and communicate for their stack holders, it needs leaders attention for successfully implement the reform program and the progress of the offices performance must be continuously evaluated.

## **CHAPTER FIVE**

### **Summary, Conclusions and Recommendation**

#### **5.1. Summary**

This chapter deals with the summary of the findings, the conclusions drawn from the findings, and recommendations which the student researcher assumed to be the practices and problems of BSC implementation in the education offices Gullele sub-city.

The main purpose of this study was to:

- Investigate the approach of leaders and employees towards the BSC planning.
- Assess the current practices of BSC in the education offices of the sub-city.
- Overview the monitoring and evaluation trends of BSC implementation of the offices.
- Identify the problems that hinder the progressive improvements of the offices performance.
- Suggest the strategies to alleviate the indicated challenges of the offices.

To this end, an attempt was made to evaluate the outlooks of the education offices heads, process owners and employees towards the BSC implementation practices and to explore the problems and constraints as well as to investigate any related issues of concern. Finally the study made an effort to come up with suggestions and forwarded recommendations.

A descriptive survey method was employed, and the related literature was reviewed. To get adequate information on the BSC implementation of the offices primary data was collected from leaders and employees. To get additional information secondary data was collected from the document room of the offices. Concerning on the sample size of the study all heads and process owners which have 16 (100%) and 40(72.73%) of the employees were selected through purposive and random sampling techniques respectively. The first subjects purposefully selected for the study were the sub city education office head, process owners and Woreda education office heads. Employees at all levels were selected on the basis of simple random sampling technique.

Regarding to the respondents most of the leaders and employees of the offices were males, youngsters, first degree graduates and juniors in their working experiences. As it observed from these most of the leaders and employees of the offices has well energetic groups to perform their activities when they got adequate training on the newly deployed reform program.

Different data collected tools were employed to carry out the study which includes questionnaire, interview, and document analysis. Out of 56 questionnaires 56 (100%) were filled and returned. Interview was conducted with the sub-city education office head, process owners and woreda education office heads. Finally, a careful inspection of document was made to get available secondary information. Lastly data was collated, filled, presented and analyzed using percentage, mean and weighted mean. As observed from the findings, the office tries to implement the reform programs. The sub-city education office also incurred costs for implementing the BSC at all levels for the last five years. However, the sub-city education offices were not realized the benefits of BSC, because the BSC has been confronted with various challenging factors on the planning and implementation phases in relation with skill and commitment on educational leaders and employees of the offices. To indicate the BSC implementation practices and to identify the challenging factors of BSC implementation the respondents rated each item using five-point Likert scale (strongly agree to strongly disagree).

The study found that most of the challenging factors were common to educational leaders and employees of the offices and sometimes the severities of the challenging factors varied between the two groups of respondents. The analysis made therefore, identified the following major findings.

- ❑ The information obtained from the findings of the study revealed that 37.5% leaders and 72.5% employees of the offices do not orient about the BSC on the planning phase. They did not get adequate training on the BSC and there was a skill gap on the planning and evaluation of the performance improvement of the offices.
- ❑ 37.5% of educational leaders and 67.5% employees did not participate on the strategic objective formulation phases of the offices.
- ❑ Out of the respondents 37.5% leaders as well as 47.5% of employees of the offices showed the reform program did not implement with their full of commitment.

- ❑ In addition 56.3% educational leaders and 75% employees indicated there was no continuously monitoring and evaluating habit on the progressive improvement of the performance the education offices.
- ❑ Most of the employee respondents 82.5% agreed that educational leaders did not coordinated and encouraged the team work activities in the offices.
- ❑ As per the information secured from interviewees, the sub-city education office head, process owners and woreda education office heads, did not support and empower their employees as it expected from there and did not get consultancy services during the implementation of the BSC on the offices.
- ❑ Most of the employees do not committed to effectively implement the reform program in the offices.
- ❑ In general the BSC did not implement effectively and efficiently for improving the performance of the offices service deliveries.
- ❑ 37.5 % of educational leaders and 50 % of employees were responded that the offices did not delivering appropriate training on the BSC.

## **Conclusions**

- ❑ The staff members of the sub-city education offices do not get adequate training on the BSC.
- ❑ There was a skill gap on planning the BSC at leaders and employees of the offices.
- ❑ The leaders and employees do not participate on strategic formulation of the sub-city education offices.

- The leaders and employees of the sub city do not have full of confidence on the BSC.
- They were implemented the reform program without enough preparation.
- Educational leaders as well as employees did not have committed to implement the BSC.
- The performance of the sub city education offices did not have progress.
- The BSC was implemented as a formality without organizing the overall resources of the offices.
- In the offices the BSC was not effectively implemented for the last two years.
- Educational leaders did not monitored and evaluated the work flow and the performance of the offices regularly.
- Leaders did not coach and follow up the performance of the employees and also have no regular feedback system.
- There was no organized performance measurement system applied in the education offices of Gullele.
- Educational leaders of the offices do not have personal profiles of each individual performer to evaluate their performances.
- Educational leaders and employees of the sub city education offices did not have skill full to effectively implement the BSC.
- The staff of the offices has lack of knowhow and commitment on the reform program.
- Absence of support to employees of the offices from the process owners and heads of woreda education offices.
- There was no conducive working environment for employees of the offices.
- There was no consultancy support from Addis Ababa city administration education bureau on the reform program.
- As most of the employees responded that educational leaders do not continuously follow up the progress of their employees, they do not support team work activities rigorously and also do not have well organized effort to monitor and evaluate the strategic plan of the offices.

## Recommendations

- ❑ To successfully implement the newly deployed reform program the sub-city should arrange a training program to create common understanding and to develop the planning skill of the leaders and employees of the offices.
- ❑ To develop the self-confidence of the leaders and employees on the implementation of the BSC, it needs to allow involving the strategy formulation of the offices.
- ❑ To develop the self-confidence of educational leaders and employees on the BSC the sub-city should arrange experience sharing program with other sectors and encourage for self development programs.
- ❑ To effectively implement the BSC in the offices the sub city should give serious attention how the reform be sustain and bring radical change on the bureaucratic culture of the sub city.
- ❑ To be successfully implementing the reform program in the education offices leaders and employees should develop commitment on their duties. The sub city should encourage teamwork culture to develop self-responsibility of the employees and leaders.
- ❑ Educational leaders and employees of the sub-city should integrate their efforts to achieve their objectives and improve the performance of the offices. It also needs continuously measure the progressive improvement of the offices.
- ❑ To improve the achievement of the strategic objectives of the offices leaders should organize the overall resources effectively.
- ❑ To achieve the strategic objectives and attain sustainable improvement in the education offices, it needs to have well understanding on the reform programs.
- ❑ To improve the performance of employees and successfully implement the BSC in the offices educational leaders rigorously monitor and evaluate the daily activities of their employees.

- ❑ Educational leaders should mentor and coach the employees to lead for a better performance and arrange a regular feedback system.
- ❑ It needs to organize a continuous measurement and evaluation system of the performance of the offices.
- ❑ Educational leaders encourage teamwork culture to develop the skill of employees on the BSC and encourage self-development program.
- ❑ The sub-city needs to arrange different development programs to create common understanding on leaders and employees to efficiently implement the BSC.
- ❑ Educational leaders should rigorously monitor and evaluate the daily achievement of their employees to improve their performances.
- ❑ The offices organize to participating leaders and employees on the planning phase and strategic designing stages to create common understanding about the plan.
- ❑ Render rigorous support need from the sub city education office to those of the Woreda and school environment to customize the reform program.
- ❑ The sub-city education office must empower leaders to understand the technical aspect of the reform program to effectively monitor and evaluate the performance of the offices.
- ❑ Give attention to evaluate the work progress with their change army.
- ❑ The education offices of Addis Ababa should give technical support for educational leaders and professionals for sustainability of the reform program in the education system to deliver quality of education for all citizens of the nation.
- ❑ Encourage the employees of the offices to motivate and effectively perform their activities.
- ❑ The offices should create conducive working environments for their working staffs.

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## **Appendix A**

**Addis Ababa University**

**School of Graduate Studies**

**Department of Educational Planning and Management**

A Questionnaire to be filled by **Respondents (Head, Process Owners and professional experts of the Education Sector)**

**Introduction:** this questionnaire is prepared for the accomplishment of master’s thesis entitled on **“the Practices and Problems of Balanced Scorecard Implementation”**, on the education sector of Gullele sub-city. The purpose of this questionnaire is collecting your views and opinions about the practices and challenges on the implementation of the Balanced Scorecard on the

sector. The information you provide will only utilize for the purpose of this research. Therefore, your genuine responses are very essential for the reliability and validity of the findings of the study.

Thank you in advance for your cooperation

**N.B**

- No need of writing name
- Make your response in the space provide by putting “□”
- For your additional opinion or explanation, you are kindly requested to write briefly as much as possible in the space provided.

**Part I. Background Information**

1. Sex:           A. Male                    B. Female
2. Age (in years):    A.  $\leq 25$     C. 36-45     E)  $\geq 55$    
                                  B. 26-35    D. 46-55
3. Educational background:   A. BA         B. MA         C. PhD
4. Work experience:   A. 1-5         C. 11-15         E.  $\geq 21$    
                                  B. 6-10         D. 16-20

**Part II. About the Practices and Problems of the Balanced Scorecard Implementation**

In the education sector of Gullele sub-city the BSC has implemented for the last 5 years. In your opinion, how much do express the implementation practices of the reform in the sector? Please, put your opinion in relation to the degree of practices by putting “x” mark.

Strongly agree (5), Agree (4), Not decided (3), disagree (2), strongly disagree (1)

**The Practices of the Balanced Scorecard Implementation**

	Expected Practices	5	4	3	2	1
<b>6</b>	<b>What do you understand about the BSC?</b>					
6.1	It brings greater efficiency and effectiveness through performance improvement of the offices					
6.2	It just the fashion of the day					
6.3	Increased service quality expected as a result of implementing the Balanced Scorecard					
6.4	Increased customers’ satisfaction expected as a result of implementing the Balanced Scorecard					
6.5	It increases accountability and responsibility on leaders and employees of the organization					

6.6	It brings progressive improvement in the way things are being done					
6.7	It is a tool to given adequate feedback about my performance.					
6.8	I have an opportunity to participate in the strategic objectives setting process.					
6.9	It has used as a monitoring and evaluation purpose for leaders.					
<b>7</b>	<b>Opportunities for Growth</b>					
7.1	I have adequate opportunities for professional growth through experience sharing with the team in the offices.					
7.2	I have received appropriate training that I need to do my duties properly					
7.3	No chance to personal development and the work is challenging.					
<b>8</b>	<b>Teamwork</b>					
8.1	Teamwork is encouraged and supported by leaders in this office.					
<b>9</b>	<b>Mission and Purpose</b>					
9.1	I have a good understanding of the mission and vision and the BSC was effectively implemented on the offices.					
9.2	I have well understanding how my work is directly contributes to accomplishing the mission for bringing the overall success of the office.					
9.3	Performing my job responsively gives me a sense of personal satisfaction.					
<b>10</b>	<b>Working Environment</b>					
10.1	There is a convenience work environment in the offices and supports a balance between work and employees.					
10.2	The pace of the work in the offices enables employees to do a good job.					
<b>11</b>	<b>Communication</b>					
11.1	Communication is encouraged in the offices to address recent information.					
11.2	Leaders communicate well with their employees in the offices.					
<b>12</b>	<b>Personal Expression</b>					
12.1	I am comfortable to sharing my opinions and working experience to my staffs					

### Problems of the Balanced Scorecard Implementation

	Expected challenges	5	4	3	2	1
<b>13</b>	<b>Some of the expected challenges in the implementation of BSC in the education Office</b>					
13.1	Insufficient trainings on BSC and absence of counselor to advice the implement of BSC					
13.2	Lack of support and encouragement of stakeholders during implementation phase					
13.3	Less commitment to apply the Balanced Scorecard in practice					
13.4	Absence of support and encouragement from the head and process owners					
13.5	Lack of awareness and knowledge about the reform program and commitment towards implementing it					

13.6	Lack of planning skill on the BSC about the leaders and employees of the offices					
13.7	Absence of continuous follow-up and mentoring by the leadership body					
13.8	Absence of daily, weekly and monthly evaluation programs on the progressive implementation practice of BSC					
13.9	Lack of awareness and knowledge about strategy formulation					
13.10	Frustration about the newly deployed reform programs					
13.11	Employees' know-how deficiency about the use of IT hinders the Balanced Scorecard					

**Part III. About the strategies/special considerations put in place/planned to enhanced implementation of the Balanced Scorecard**

Despite the implementation problems, you have the opportunities to participate in planning and evaluating the performance of the offices. Therefore, would you rate the following strategies to overcome the challenges faced on the offices in terms of their importance for your participation?

	Expected contributory factors	Very important	S u P P o r t i v e	Les s i m p o r t a n t
14	All types of plans at different level are prepared with the participation of all leaders and employees of the offices			
15	Leaders of the education office of Gullele Sub City were/are strongly committed to implement the BSC in their offices			
16	Strategies setting for managers and employees through training to develop their skill			
17	Continues evaluation of the service delivering system with the perspective side on team members in the process			
18	Communication of plans and implementation practices with all stakeholders			

19. Do you a chance on the job training before and after the implementation of the Balanced Scorecard? Yes  No

20. In your opinion what are the key factors that hinder to effectively implement of the Balanced Scorecard in the education offices of Gullele sub-city? \_\_\_\_\_

21. Does your organization clearly setting the strategic objectives, strategic maps and the four perspectives of the Balanced Scorecard in the side of planning?

Yes  No  - would provide same information for the choice you made\_\_\_\_\_

22. Do you think the leaders at each level of the offices properly coordinate the resources to improve the service delivering activities of the offices?

Yes  No  would you write some reasons for your choice \_\_\_\_\_

23. What do you suggest/propose as corrective action to overcome the challenges and improving the implementation of the Balanced Scorecard in education offices of Gullele sub-city?

## **Appendix B**

### **Interview**

**Addis Ababa University**

**School of Graduate Studies**

## Department of Educational Planning and Management

### Only for Heads and Process Owners of the Education Offices

**Introduction:** this interview is prepared for the accomplishment of master's thesis entitled on “**the Practices and Problems of Balanced Scorecard Implementation**”, on the education offices of Gullele sub-city. The purpose of this interview is collecting your views about the practices and challenges on the implementation of the Balanced Scorecard on the offices.

Thank you for your cooperation

1. Do you think the educational leaders facilitate to create awareness about the reform to their employees? If it was done what was the result? \_\_\_\_\_  
\_\_\_\_\_
2. Do all the employees of the offices participate on the planning phase? If not what was the main reason? \_\_\_\_\_  
\_\_\_\_\_
3. How was the trend of leaders to support & empower their employees & allocating and organizing adequate resources? \_\_\_\_\_  
\_\_\_\_\_
4. What is the result you observed in implementing the BSC in the offices? \_\_\_\_\_  
\_\_\_\_\_
5. Do you have regularly evaluating the progress of organizations, teams and individuals performance? \_\_\_\_\_  
\_\_\_\_\_
6. Do you think that the leaders and employees of the sub-city education office supporting the Woreda and educational institutions to implement the reform

program? \_\_\_\_\_

7. What were the barriers to bring progressive improvements in the offices? \_\_\_\_\_

8. What do you suggest to bring progressive improvement in the offices performance? \_\_\_\_\_

9. What contributions expected from the government, educational leaders, stakeholders & employees to be effective reform program in the offices? \_\_\_\_\_

10. Do you think that the sub-city education office communicate all the employees on the strategic objectives of the offices? \_\_\_\_\_

