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**Implementation challenges of BSC at local level in Addis Ababa City
administration in the case of Gullele sub-city woreda-two administration
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partial fulfillment of the requirements for masters of public management and
policy**

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DECLARATION

I declared that this thesis is my original work, entitled “the challenges and perspective of balanced scorecard implementation in the case of gullele sub-city woreda-2 administration office” submitted in partial fulfillment of the requirements for the award of the degree of masters of public management and policy to the college of business & economics department of public administration and development management, this work prepared under the guidance of my advisor dr. bersisa k. all sources of materials used for the thesis have been duly acknowledged. i further confirm that the thesis has not been submitted either in part or in full to any other higher learning institution.

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LIST OF ACRONYMS/ABBREVIATIONS

BPR	Business process reengineering
BSC	balanced scorecard
CSRP	civil service reform program
E.C	Ethiopian Calendar
G.C	Gregorian calendar
KPI	key performance measurement/indicators
GOE	Government of Ethiopia
SWOT	strength, weakness, opportunities and time bounded
PEST	political, economic, social and technology
DFID	department for international development
MBO	Management by Objective
MOFED	Ministry of finance and economic development
PSCBP	public sector capacity building program
SPM	strategic planning and management

ABSTRACT

The main aim of this study was intended- to analyze the key implementation challenges of balanced score card (BSC) at local level in Addis Ababa city administration woreda two of case of Gullele sub city: -for improvement of strategic planning and performance measurement.

The focus on balanced scorecard in Gullele sub-city woreda-2 administrative office is becoming an efficient and effective performance management system to translate the woreda's vision into a clear measurable outcome that define success in providing services and that are shared throughout the woreda and with customers and stakeholders. Qualitative and quantitative data were collected from the target population employing purposive and random sampling technique respectively.

The collected data was processed and presented using tables and figures and analysis was made using descriptive statistics. The identified key success factors were; provision of training for awareness creation, employee's involvement in cascading activities, availability of documents related to BSC implementation and good work environment where by managers at all level work in collaboration with employees.

On the other hand, this study revealed that the key failure factors that affect implementation of BSC were lack of proper understanding by the employees as a result of nonexistence of refreshment training, lack of positive attitude and passive resistance observed on employees.

Therefore, To assure the continuation of positive outcomes achieved as a result of BSC implementation all concerned bodies should work in collaboration to create understanding of how important management tool BSC is for the organization to reach its goals. In order to recognize implementation of BSC for improvement of strategic planning and performance measurement in the sector made smooth transformation of the above mentioned challenges into accomplishment and additional ability of the organizations.

Key word:- Balance Scorecard(BSC), performance measurement,(PM) Perspective, Challenge, implementation, successes and failure

CHAPTER ONE

Introduction

This chapter briefly introduces background information of the study along with statement of the problems, research questions, objectives, significance, scope, limitations and organization of the entire paper.

1.1 Background of the study

The recent wave of global political and economic integration and increased concerns about standardized and customer tailored service delivery activities have posed challenges on firms all around the world which, in turn, led to an increased focus on competition through more flexible, customer oriented, prompt and up to date services as a driving force for improved productivity and enhanced overall organizational performance.

As a result, good governance and implementation of development policies and programs in developing countries is very crucial, and not a matter of choice, in a way to take advantage of and survive this era of firm competition and globalization which is characterized by dynamism elsewhere around the globe.

Performance measurement system enables informed decisions to be made and actions to be taken because it quantifies the efficiency and effectiveness of past actions through the acquisition, collation/compare, sorting, analysis and interpretation of appropriate data (Kermally, 1997). According to Kaplan and Norton (1992), during 1980s, many executive were convinced that traditional measures of financial performance didn't allow them manage effectively and wanted to replace them with operational measures. Arguing that executives should track both financial and operational metrics, Norton and Kaplan suggested four sets of parameters namely (customer, internal processes, employee learning and growth, and finance), which finally leads to the birth of the Balanced Scorecard (BSC).

The Balanced Scorecard is a set of measure that gives top managers a fast but comprehensive view of the business. In addition to the traditional financial measures that tell the results of

actions already taken, the balanced scorecard accompanies other operational measures on customer satisfaction, internal processes, and the organization's innovation measures or learning and growth that are drivers of future financial performance (Kaplan and Norton, 1992). In addition to this, these authors have found out that, BSC is management tool to measure work performance in organization. Consequently, BSC is broadly accepted and implemented in thousands of companies across the world and penetrated even non-profit organizations and organizations in public sector (Petr, Wagner, and Michal, 2012).

Due to its wide acceptance and effectiveness, the balanced scorecard (BSC) was proclaimed one of the 75 most influential ideas to the twentieth century by the Harvard business review (Niven 2005). Balanced scorecard was originally considered for profit world mind; however due to demonstrating accountability and generating result attracting insufficient resources, creating a focus on strategy, producing information, self-preservation, driving change and inspiring trust now days.

In Ethiopia, balanced scorecard was first introduced in Addis Ababa city administration, which it has implemented it based on the best practice of the city Charlotte that experience sharing was conducted in 2010 G.C Addis Ababa is a capital and central of political, economic, social and cultural activities of the Federal Democratic Republic of Ethiopia. Balanced scorecard (BSC) is a milestone in an effort to create developed and democratic country. Accordingly, implementing the national policies in line with missions, visions, the country is only possible by measuring all the activities of the organization (The role of leadership on the implementation of BSC, 2010 G.C). Additionally, Ministry of Civil Service on the manual of "change masses building of federal civil service" state balanced scorecard is the only management tool that used for performance result based measurement (2013G.C).

According to the strategic manual (2010G.C) for the implementation of balanced scorecard, Addis Ababa City Administration, justification for launching balanced scorecard is to develop strategy that focus on public organization, to build up results based measurement system and develop new attitude of employees who choose to be measured only through their results. in addition, it was adopted to sustain the results those have been achieved by implementing BPR, the increasing desires of improved accountability both politically and administratively that is meant to improve performance ranging from "good to great" etc. The need to clearly

communicate the strategy to all employees, to meet citizen's needs, improve organization alignment and link strategy and operations, produce a balance strategic plan and evaluate strategy performance were all additional intents of balanced scorecard(see Kaplan and Norton, 1996; Niven, 2002). Addis Ababa city Administration has prepared strategic balanced scorecard (2010 G.C- 2005 G.C) and signed the team charters of corporate balanced scorecard between of Addis Ababa city administration mayor and all head bureaus of Addis Ababa (2011 G.C) .

The corporate scorecard is cascaded to all Addis Ababa bureau sectors contextually (AACBB, 2013b). Besides, the corporate scorecard of Addis Ababa city is cascaded to all sub city offices, woreda public service and to all government sectors at all levels respectively. Now, balanced scorecard (BSC) is considered as a management, communication and measurement tool of Addis Ababa city administration.

The identified key success factors were; provision of training for awareness creation, employee's involvement in cascading activities, availability of documents related to BSC implementation and good work environment where by managers at all level work in collaboration with employees. On the other hand, this study revealed that the key failure factors that affect implementation of BSC were lack of proper understanding by the employees as a result of nonexistence of refreshment training, lack of positive attitude and passive resistance observed on employees.

Motivated by this short scientific rational, the researcher interested to study the challenges and perspectives of Balanced Scorecard (BSC) implementation at local level Addis Ababa city administration case of Gullele sub-city woreda two administration office.

1.2. Statement of the problem

Recently most of the governmental organizations of Ethiopia engaged in balanced scorecard projects as a performance measurement system that helps an organization to plan, measure and control its performance according to a pre-designed strategy. It has launched a civil service reform program throughout the country by 2002; all public institutions are compelled to re-engineer their services to become responsive, efficient and effective of their performance. At

present, almost all public institutions are undertaking Balanced Scorecard (BSC) as a strategic planning and management tool to measure work performance of any organization.

Among the effects for public sector reform is the efforts to improve public sector services, through process improvement. The reform aimed at promotion of efficiency (cost effectiveness) and provision of effective services to the public. Balanced scorecard has promised many benefits, according to Lawson, Hatch and Desroches (2008), as cited by Masresha mulat (2015) operational and strategic benefits are the two benefits organizations can get from effectively implementing the balanced scorecard. Among the operational benefits are; tracking/reaching progress toward achieving organizational goals and, measuring performance at various levels from various perspectives.

The major strategic benefits are communicating strategy to everyone, and linking and aligning the organization around strategy. In spite of the benefits that are promised by the balanced scorecard, practical studies show that there are challenges of implementation (Marr, 2010). In this study an attempt would be made to assess the status of balanced scorecard implementation and fill the gap and proved recommendation which show the ways of solving the investigated problems

There are advantages and disadvantages of the measurement. This will be more explored to identify the drawbacks of the system. And also, it helps to determine how the balanced scorecard is designed and implemented in this woreda. It is also critical to investigate the various problems from the basic concepts of the balanced scorecard. This would enable to solve the practical problems in implementation of balanced scorecard. Based on the above background this research tries to explore and answer the following basic research questions:

The identified key success factors were; provision of training for awareness creation, employee's involvement in cascading activities, availability of documents related to BSC implementation and good work environment where by managers at all level work in collaboration with employees. On the other hand, this study revealed that the key failure factors that affect implementation of BSC were lack of proper understanding by the employees as a result of nonexistence of refreshment training, lack of positive attitude and passive resistance observed on employees.

Research questions

- What is the status of BSC implementation at local level in Addis Ababa city administration woreda two of case of Gullele sub city?
- What are the achievements of BSC at local level in Addis Ababa city administration woreda two of case of Gullele sub city?
- What are the major challenges of BSC implementation at local level in Addis Ababa city administration woreda two of case of Gullele sub city?
- What are the basic employees' attitudes and the Impact of employees' productivity on planning & performance evaluation based on balanced score card (BSC) at local level in Addis Ababa city administration woreda two of case of Gullele sub city?

1.3. Objectives of the study

1.3.1. General objective

The general objective of the study is to address key factors of BSC implementation processes in local level Addis Ababa administration Gullele sub-city woreda-2 administration office.

1.3.2. Specific objectives

The Specific objectives of the study are:-

- ❖ Assess the status of BSC implementation.
- ❖ Evaluate the achievements of BSC.
- ❖ Identify the major challenges of BSC implementation
- ❖ To identify and evaluate the current employees' attitude towards BSC implementation processes in the sector

1.4. Significance of the study

It is believed to provide some additional scientific input for the progress of research in the Challenges & Perspectives of Balanced Scorecard Implementation (BSC). It also used as a source of information for policy makers and enables the organization to strengthen and overcome challenges, and contribute as input for decision makers (Executives and Process owner) selection of Balanced Score Card appropriate as tool or arrange of alternative Strategic tools suitable for all Sectors in Ethiopia.

Hopefully the result of this investigation will contribute to solve problems related to the design and implementation of the BSC in Ethiopia public sector. Accordingly the Balanced Score Card (BSC) is among the modern and complicated management tools that require through understanding of its methods application be effective.

It will fill the current gaps in practical literature for further studies. It provides guidelines to leaders for the effective use of leadership actions and positively contributes to the effective implementation of scorecard (BSC), it also play great role to fill the current gaps in practical literature for further studies.

1.5. Delimitation/Scope of the study

The study only would conduct on Gullele sub-city Woreda-2 administration office in order to assess the challenges and strategies of the balanced scorecard program implementation. In this study only the Woreda staffs are directly have participated. The sources of data would be from employees and leaders of the Woreda.

The researcher only would consider 60 respondents from the total population of the study. This study was delimited both geographically and conceptually. Concerning geographical delimitation, it was sampled from one sub-cities Woreda administration office. Practically, the study was limited to assess the implementation of balanced scorecard that included the implementations part of balanced scorecard like cascading (based on level), automation, evaluation, motivation and the role of leadership and subordinates toward implementations of balanced scorecard and also assess knowledge gaps and challenges of implementation. These delimitations were because of the topic is broad and won't address within a specific time; it needed deep investigation from time constraints and data availability. However, this study gives an opportunity to further investigate that matter.

1.6. Limitations of the study

There were certain constraints in conducting this study. The major limitations encountered include the following:

- a) Resource constraints: time, secondary data especially shortage of similar studies in Ethiopian context,
- b) Lack of experience in conducting similar research, which in turned resulted in consuming much time & effort to carry out the study
- c) Insufficient time availed for the study exposed the researcher to tension & stress.
- d) Lack of cooperation among some individuals and organizations in providing data required for the study.

1.7. Organization of the study

This study consists of five major chapters. The first chapter deals with introductory part which consists of background of the study, statement of the problem, basic research questions, research objective, significance of the study, scope of the study, limitations of the study and organization of the study.

The second chapter contains review of related literatures including introduction, the concept of BSC, theoretical review of BSC, the empirical review of BSC, conceptual framework of BSC, the organizational change and resistance, understanding and managing organizational resistance to change.

The third chapter also contains methodology, data collection methods, data collection tools, methods of data analysis and ethical considerations. The fourth chapter deals with data analysis and presentation. Summary, conclusion, and recommendations were presented in chapter five.

1.8. Definition of terms

- ▶ **BSC (Balanced Score Cards):** is a performance measurement conceptualization that translates an organization's strategy in the clear objectives, measures, targets, and

initiatives organized in the four perspectives, financial, customer, business process and human resources or innovation and learning (Kassahun, 2010).

- ▶ **Performance management:** is a systematic process for improving organizational performance by developing the performance of individual and teams. It is a means of getting better results from the organizational, teams and individuals by understating and managing performance with an agreed framework of planned goals, standards and competence requirements.
- ▶ **Tiers:** the levels through which the balanced scorecard is implemented throughout the organization. Usually, the first tier scorecard is the corporate level scorecard and the last tier scorecard is the individual or employee level scorecard.
- ▶ **Non- financial performance measurers:** - are measure that indicates progress towards achievement of important, long- run critical success factors, especially intellectual property, innovation and quality.
- ▶ **Sub-city:-** is the second administration stratum of the city.
- ▶ **Sector:** - is synonymous with department or unit; sectors like health finance etc

CHAPTER TWO

Review of Related literature

2.1. Introduction

Performance measurement is not a new concept although it was not recognized as a formal management practice until late 1960's Ahmad (2012) note. It is one of the most popular and widely accepted terms in today's public sector management which is adopted globally. Nani, Dixon and Vollman (1992), define performance measurement as the process of ensuring that an organization pursues strategies that lead to the achievement of overall goals and objectives. Cheng (2008) defines it as the system by which an organization monitors its operations and evaluates whether the organization is attaining its goals Given the definitions above, it can be inferred that performance measurement refers to any integrated, systematic approach to improve organizational performance and achieve strategic objectives through efficient allocation of resources and closely monitoring and reporting on how well the overall components of an organization are doing.

William Thompson (Lord Kelvin, 1824-1907, cited in Kaplan, 2010, p.3), state the importance of measurement as: when you can measure what you are speaking about, and express it in numbers, you know something about it; but when you cannot measure it, when you cannot express it in numbers, your knowledge is of a meager and unsatisfactory kind. Osborne and Gaebler (1992) also strongly supported this idea with their statement what gets measured gets done. If you don't measure results, you can't tell success from failure. If you can't see success, you can't reward it. If you can't reward success, you're probably rewarding failure. If you can't recognize failure, you can't correct it. Historically, performance measurement systems were developed to maintain organizational control.

2.2. The concept of balance scorecard

The BSC is a management tool that provides stakeholders with a comprehensive measure of how the organization is progressing towards the achievement of its strategic goals. Robert S. Kaplan and David P. Norton (1992) first introduced the concept of BSC in their Harvard Business Review article.

“The BSC measures that drive performance, “Focusing on the fact that manager needed a balanced presentation of both financial and operational measures. According to Chaudron (2003), the BSC is a way of measuring organizational, business unit or departmental success, balancing long-term and short-term actions, balancing the following different measures of success, financial, customer, internal operations, human resource systems and development (learning & growth), tying the firm's strategy to measures of action. Much of the success of the scorecard depends on how the measures are agreed, the way they are implemented and how they are acted upon (Bourne, 2002).

In general, the core concept of BSC dictates that organizations must continuously innovate and learn, continue to improve the internal processes, and achieve the maximum level of customer satisfaction so as to attain their goals.

2.2.1. Perspectives of the Balanced Scorecard

The word perspective is derived from the Latin *persecutes*, meaning to look through or see clearly. The conceptual framework of the BSC is, thus, to execute a strategy, making it clearer through the views of different perspectives. Any effective strategy includes descriptions of financial aspirations of an organization, markets to be served, processes and technologies to be implemented and people who will competently guide the company to success.

The Balanced Scorecard is, therefore, a multi-dimensional and broad set of measures that is related to the important parts of an organization, mostly structured into four perspectives. These set of measures are integrated across the functional boundaries and developed in line with the strategy and mission of the organization.

The four perspectives developed by Norton and Kaplan are discussed here below:-

2.2.1.1. Financial perspective

The financial performance measures define the long term objectives of the business unit (Kaplan and Norton 1992). Financial measures include improved cost structure and increased assets utilization using the productivity improvement strategy, on one hand and on the other hand enhanced customer value and expanded revenue opportunities through revenue growth strategies. The financial perspective emphasizes cost efficiency, that is, the ability to deliver maximum value to the customer at minimum cost and sustained stakeholder value (Gekonge, 2005).

2.2.1.2. Customer perspective

This perspective captures the ability of the organization to provide quality goods and services, the effectiveness of their delivery, and overall customer service and satisfaction. This will result from price, quality, availability, selection, functionality service, partnerships and brand value propositions, which will lead to increased customer acquisition and retention (Gekonge, 2005). The BSC demands that managers translate their general mission statement on customer service in to specific measure that reflects the factors that really matter to customers (Kaplan & Norton, 1992).

Customers concerns tend to fall in to four categories: time, quality, performance and service and cost. Satisfied customers buy a product again, talk favorably to others about the product, pay less attention to competing brands and advertising, and buy other products from the company (Kotler & Armstrong, 2004). Recent management philosophy has shown an increasing realization of the importance of customer focus and customer satisfaction in any business (Cabrow, 2002).

2.2.1.3. Internal processes perspective

According Gekonge (2005), internal processes perspective focuses on the internal business results that lead to financial success and satisfied customers. To meet the organizational objectives and customers' expectations, organization must identify the key business process at which they must excel. These key business process are monitored to ensure that out comes will always be satisfactory.

The internal processes perspective reports on the efficiency of internal processes and procedures. The premise behind this perspective is that customer based measurers are important, but they

must be translated in to measures of what the organization must do internally to meet its customers' expectations (Kaplan & Norton, 1992).

2.2.1.4. Learning and growth perspective

The learning and growth perspective examines the ability of employees that is skills, talents, knowledge and training, the quality of information systems, databases and networks and the effects of organizational alignment (culture), leadership, alignment and team work). In supporting the accomplishment of organizational objectives (Gekonge, 2005).

Processes will only succeed if adequately skilled and motivated employees, supplied with accurate and timely information and led by effective leadership, are driving them. They will lead to production and delivery of quality products and services and eventually successful financial performance (Gekonge, 2005)

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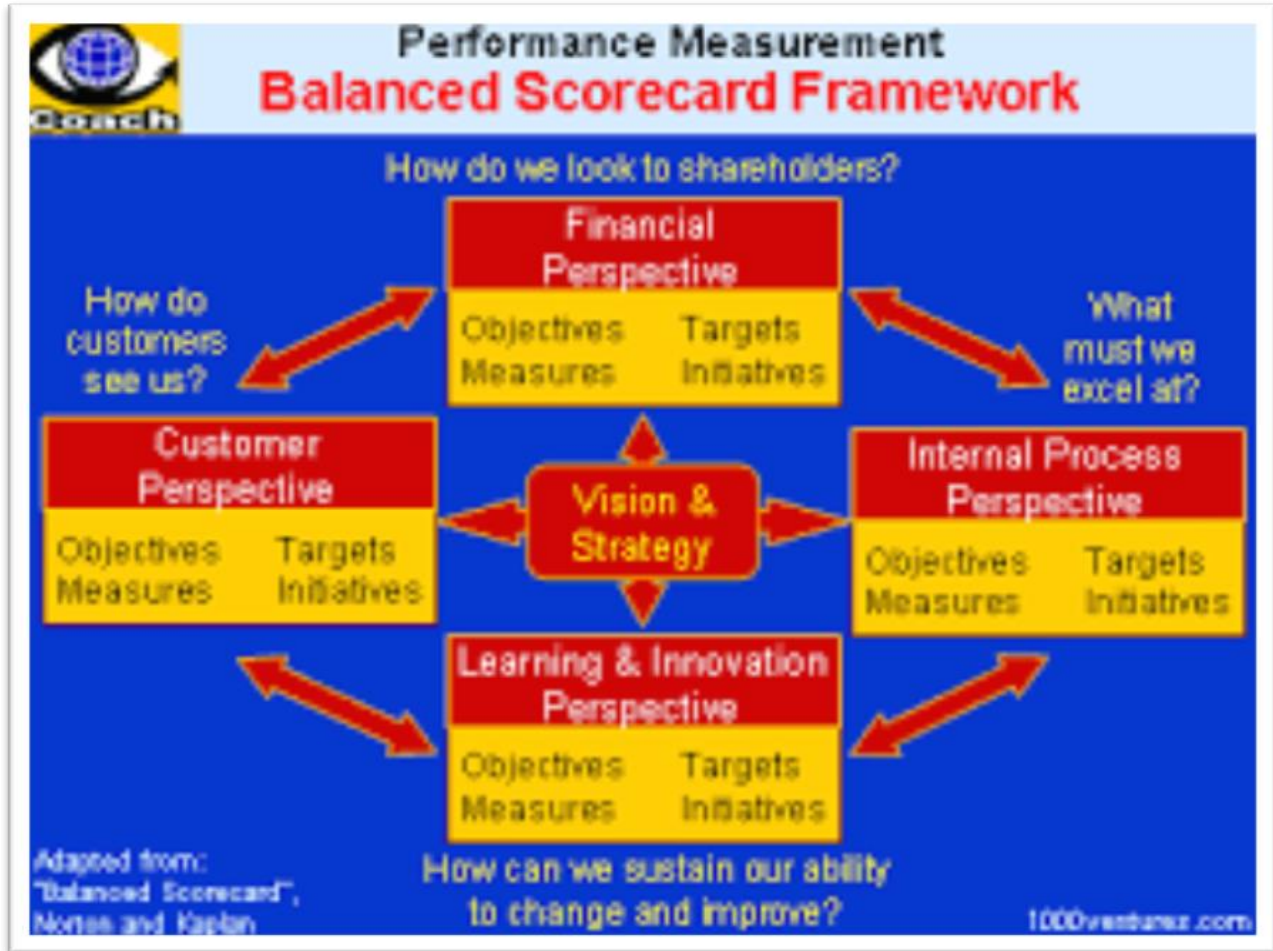


Figure 1 performance measurement in four perspectives

Source: Balanced Scorecard Institute, 2007

2.3. Theoretical Literature of BSC

Balanced Scorecard is a performance management tool that enables an organization to translate its vision and strategy into a tangible set of performance measures. However, it is more than a measuring device (Kaplan and Norton 1996b). It is also defined by Balanced Scorecard Institution as a strategic planning and management system that is used extensively in business and industry, government, and nonprofits organizations worldwide to align business activities to the vision and strategy of the organization, improve internal and external communications, and monitor organization performance against strategic goals (BSC institute 2015).

The Balanced Scorecard is a system in which the procedures of applying it are a critical part of it. Some measures may give real picture about the performance of the organization. If they have been designed by a team of planners without the contribution of the different levels of business units and departments and without using the scorecard as a means of communication, cascading, and alignment, it gives the same results of any traditional performance measurement model. Much of the success of the scorecard depends on how the measures are agreed, the way they are implemented and how they are acted upon. So the process of designing the scorecard is just as important as the scorecard itself.

The scorecard provides an activity view of an organization's overall performance by integrating four perspectives, financial measures with other key performance indicators around customer perspectives, internal business processes, and organizational growth, learning, and innovation. Kaplan and Norton describe the innovation of the balanced scorecard as follows: "The balanced scorecard retains traditional financial measures. But financial measures tell the story of past events, an adequate story for industrial age companies for which investments in long-term capabilities and customer relationships were not critical for success. These financial measures are inadequate, however, for guiding and evaluating the journey that information age companies must make to create future value through investment in customers, suppliers, employees, processes, technology, and innovation (Kaplan and Norton 1996b as cited in Molleman, 2007).

The idea of the Balanced Scorecard is based on the general inclusive concept that measure the performance of an organization by a single metric (or a single category of metrics) such as profit or financial metrics is not adequate. In contemporary organizations, whether for-profit or public, using non-singular metrics, as opposed to singular metric, that cover a variety of performance dimensions can obviously be related to a relative comprehensiveness of measurement process (Kureshi, 2014).

Scorecard measures are typically a combination of lag and lead indicators. A lag measure is defined as one that reflects an outcome, or present-day bottom-line result. The ultimate lag measure in many public sector organizations is customer satisfaction, which can be measured through surveys, number of criticism Surveys quantifying the level of satisfaction reflect the success / failure of all the things the organization has done to try and keep their constituency happy. Lead measures are defined as those that drive future outcomes or bottom line success.

Lead measures typically reinforce certain types of behavior within the organization (Smith, 2012).

The Balanced Scorecard (BSC) was fully introduced to the Ethiopian government service in 2010 after a relatively long time study in how to adapt it to the Ethiopian public sector context. Some Ethiopian public sector organizations have tried to implement BSC before 2005 (Tessema, 2005 quoted in de Wall, 2007). Balanced Scorecard as performance management tool was able to attract the attention of organization leaders and managers in Ethiopia. In connection to this DeWall (2007: para.5) noted that: In Ethiopia, there are some developments for the benefit of performance management. More and more Ethiopian enterprises are expressing a strong interest in the BSC, their managers are starting to acknowledge the importance of regular formal and informal performance review meetings, communication about results is being improved by applying modern means of communication like the intranet, people are willing to train in the use of performance management, and government is fostering the improvement of performance.

Addis Ababa City administration had been one of the public organizations in accepting the concept. Department for International Development (DFID, 2013:9) states that the Ethiopian government (GoE) has introduced performance management system throughout federal and regional public service organizations using the Balanced Scorecard methods. The same source underscores that BSC was designed for organizational and individual performance management purpose across Ethiopian public service institutions.

According to official records and survey findings in the study sub-cities and Woredas plans and reports to sector offices, BSC is being implemented in combination with BPR (business process reengineering) starting from 2010. Addis Ababa City Government Capacity Building Bureau states that to meet the transformational needs of public institutions in the city administration and ensure service delivery from balanced perspectives; BSC has been introduced as key performance management and measurement system (AACBB, 2013a:1).

The same source indicates that BSC is being used in combination with BPR as there is no one single performance management tool that can cure all the organizational dissatisfaction. The argument goes on to say that there are problems that BPR alone cannot redress and thus requires the implementation of BSC to uproot these challenges.

BPR is concerned with processes while BSC focuses on identification of organizational strategic goals, selection of priority themes, setting organizational targets, performance measures and indicators. Thus, integrated application of the two tools will lead to better organizational performance.

2.3.1. The Achievements of BSC

Two factors separate the best managed organization from the other factor:-

(1) Superior strategy making and entrepreneurs, and

(2) Competent implementation and execution of the chosen strategy. There is no escaping the fact the quality of managerial strategy and strategy implementing has a significant impact on organization performance. (Thompson strict land, 2004). In response to this problem, now focus on key strategy performance areas, various initiatives linked to score objectives became more focused and have resulted in teams achieving much better results. (Kaplan & Norton,2004).

2.3.1.1. Understand Self

Many organizations seek BSC to mobilize their strategy when they find difficulty expressing their strategy. Others join the BSC wagon to communicate strategy or to operationalize performance measures when they have a history of incapacity to make and stick to a decision. BSC cannot solve the problems that are found in the basic building blocks in an organization. (Kaplan & Norton,2004).

2.3.1.2. Understand the BSC Learning Cycle

Champions who lead BSC efforts are fast learners who expect others to move and be motivated by the same ideas and at the same speeds. Unfortunately, this is seldom the case in organizations. Furthermore, organizations learn and adopt new methodology differently. But there are some distinct phases that methodologies like BSC go through. These phases, once understood, can be enabled for fast organizational absorption or adoption. Understanding how they evolved in the phases will help organizations pace themselves and watch for the signs that permit them to move along in the phases.

2.3.1.3. Know the Road Map for Implementation

BSC implementation requires focused attention on the people, process, and technology fronts. Besides all the theory and real-world experience, this success factor is about what to do to drive the project. There is no magic in this success factor except for the significant activities that go into implementing the project using meetings, goals, and objectives, selection criteria for vendors and consultants, choice of champions and team members, and the attainment of support.

Having more than just financial goals to motivate the team and having an understanding of cause and effect in his strategy for growth The VP of HR is tasked with creating a simple and understandable process, advocating the value to the senior management team, and communicating these objectives with measures and targets with all of the organization.

2.3.1.4. Treat BSC as a Project

Several successful BSC implementations have learned that the best way to make BSC a part of the business culture is to “projectile” and “productize” the endeavor. If organizations are product- and project oriented, making the project have ship dates, product-freeze schedules, and product lifecycles only enhances the chances for use. Furthermore, treating the clients of the information as your customers’ forces formalism for success/(Kaplan& Norton, 2004).

2.3.1.5. Use Technology as an Enabler

Technology has come a long way in the years that BSC has been endorsed and implemented in organizations. Given the sophistication of these technologies, BSC implementations can take full advantage to accelerate the projects using technology as enabler. Three main technological Frameworks exist in the market thus far:-

1. Enterprise wide performance management systems
2. Stand-alone but integrated BSC systems or business intelligence systems
3. In-house custom-built BSC systems All of these systems may seem different, but they can be viewed with a common framework for learning and implementation.

2.3.1.6. Cascade the Scorecard

Many team members are so excited about pilot programs that they charge like rhinos in a straight line and at high speed. Their passion drives them to work long and hard hours, demanding everything from everyone. They gather data through interviews and use hand-drawn process charts to accelerate the results. They finish the project and produce the finest reports in the history of the company. The project leader gets a large and heavy plaque for his or her cubicle and the celebration Begins.

If the project does not consider all the elements to cascading BSC across multiple lines of business, multiple countries and cultures, the pilot project will fall in between the phases of pilot to production. The sixth success factor is the one that moves BSC from project ignition to a way of doing business.(Kaplan & Norton,2004).

2.3.2. The challenges of BSC implementation

The basic challenges of the implementation process of BSC are vary from context to context but Richardson (2011) clearly identifies the subsequent factors which are highly threatening the execution process of BSC in the organization such as:-Lack of visionary leadership, inactive senior executives commitment and involvement in the process BSC, Most organizations do not communicate BSC throughout the entire organization, Undermining its essence and allocation of few resource. Despite many stories of successful implementation of BSC, significant number of organizations encountered different challenges right from introducing the concept in their organization throughout the implementation process.

It is evident from different related literature that majority of the organizations have either implemented the BSC, but without any significant improvement in their overall performance, or they have even given up in starting the concept. According to Atkinson (2006), it is estimated that 70% of BSC initiatives have failed without any contribution in performance. Kaplan and Norton (2001) identified two major challenges of the BSC implementation in organizations: failure in design and process.

a) **Failure in Design**

A poorly designed Balanced Scorecard is one of the major reasons that may lead to failure in BSC implementation. Such design is characterized by the following major features (Kaplan and Norton, 2001, p.360)

- 1) Too few measures in each perspective, leading to failure to obtain a balance between leading & lagging (financial & non-financial) indicators.
- 2) Too many indicators without identifying the critical few: this makes the organization lose focus and be unable to find linkage between indicators.
- 3) Failure to link measures to the strategy of an organization. This means the organization's strategy is not translated into action, thus, it does not obtain any benefit from the BSC.

b) **Failure in Process**

Process failures are the most common causes of failure in Balanced Scorecard implementation and include the following (Kaplan and Norton, 2001, p. 361):

A. Conceptual Issues Failure in understanding and interpreting the concept of the Scorecard is one of the major challenges for implementing the BSC successfully. Underestimating the need for training and communication about the BSC initiatives and objectives may leave the entire effort ineffective and fruitless.

B. Lack of senior management support, ability and commitment. The success of any BSC implementation can easily be jeopardized due to lack of commitment and support by senior and executive management. The Balanced Scorecard is not a one-time project: it is a continual process. It translates strategy to operational terms, aligns the organization to strategy, and makes strategy everyone's everyday job.

All of these elements must be fully supported by senior management and the executive leadership (Kaplan and Norton, 2001, p. 361). Successful implementation of BSC requires continuous communication and feedback among organization members, and closely monitoring activities in an ongoing basis. Without commitment and continuous support of key management members in such engagements, the implementation of BSC would come to fail.

C. Using BSC for additional top-down control. Using the Scorecard performance indicators as command-and-control system by senior management in which they use the indicators to punish or inappropriately reward people may become one of the serious problems and challenges for Balanced Scorecard implementation. This may create fear, resistance, underperformance and cheating among employees.

D. Lack (absence) of causal relationships

According to the theoretical assertion made by Kaplan and Norton (2001), failure to develop and test causal relationships between the measures of BSC is essentially critical challenge that impedes the objectives of the BSC. Hoque and James (2000, p. 3) strongly support this idea with their statement the use of a BSC does not mean just using more measures; it means putting a handful of strategically critical measures together in a single report, in a way that makes cause-and-effect relations transparent.

Othman (2006) also identified that organizations that had not developed a causal relationship (model) faced additional potential challenges and problems not faced by organizations that established the model.

E. Weak Infrastructure

Lack of good office layout, backed by weak IT infrastructure and automated data gathering system lets organizations spend too much of their time and resources on technical aspects of BSC concept & ignore the conceptual issues.

F. Too much focus on measurement aspects One of the prominent challenges in the process of BSC implementation

G. Social issues (Organizational Culture).Lack of organizational commitment, attitude, weak participation and incompatible organizational culture are often cited challenges in the literature concerning implementation of BSC.

An organizational culture dominated by resistance to change, single dimensional measurement and control system, low level of intellect and commitment is likely to face problems in the implementation process of BSC. Likewise, in organizations that are not participatory, their members may remain passive, less responsive, less concerned and slow down the implementation process.

Lack of organizational commitment among central actors in the implementation process of the BSC including management members at all levels or the project team can also be critical challenge in implementing the BSC successfully

H. Political issues

Issues related to the political theme in the BSC implementation process are among the major challenges to be closely monitored. Most commonly encountered such issues include power games among different interest groups, insufficient time and resources, lack of BSC concept champion, lack of continuity from different units of the organizations.

I. **Huge Investment of Time and other resources.** Successful implementation of BSC require organizations to invest much time to understand and use the concept, resources, willingness, commitment and patience which most organizations fail to address.

J. Lack of Continuity

A good BSC implementation is an ongoing process that continually communicates strategies and feedback to all organizational community. However, the continuity of this process is often threatened by many factors such as high turnovers and new hires among top management, project team members & other well experienced staff. The tendency different organizational members to revert back to old habits due to considering the concept as onetime project is also a big challenge in the implementation process of the BSC.

K. Resistance

Resistance to the implementation of BSC may exist because the concept is new to the organization or due to previous failure story (experience) of other new management concepts. In general, such problems appear to be inter-related in many instances.

For example, organizations that face conceptual problem may use the BSC as a mere performance measurement instrument rather than using it as a strategic management system, and lack of continuity may also get back employees in to their old way of doing things which is direct reflection of resistance to change.

2.4. Empirical Review

Over the last two decades, a variety of research has been carried out by researchers from different disciplinary backgrounds and geographical areas to examine diverse aspects of the Balanced Scorecard implementation and came out with different findings.

Malina and Selto (2001) conducted a research to assess the relationships between communication and management control attributes and organizational effectiveness of the balanced scorecard. Their study revealed that the implementation of BSC promoted significant opportunities to develop, communicate and implement strategy which affirms Kaplan and Norton's concept of causal relationship.

Another study made by Davis and Albright (2004) revealed that significant improvements were found in service industries due to introduction of BSC to their management system. In the study they made in the banking industry in the US, they found that superior financial performance was achieved by those banks adopting BSC compared to the non-BSC adopting ones. However, other empirical research findings indicate that there are different factors that hinder successful implementation of BSC in organizations.

Andon, Baxter and Mahama (2005), for instance, in their empirical study found that resistance from different individuals and groups in different organizations they studied posed significant challenges in successful implementation of the scorecard. Such individuals and groups felt they were threatened and the implementation of the BSC concept unable to serve their individual or group interests. As a result, they attempted to bring the BSC implementation to a stand-still and continued doing their activities the old way.

According to a recent survey on existing challenges of BSC implementation made by Behdad and Mohammad (2014), insufficient information system to support BSC, lack of top management support and dedication, organizational politics and the fact that BSC implementation is time consuming were the major challenges encountered in implementing the BSC.

Moreover, a study conducted by Wickramasinghe, Gooneratne and Jayakody (2007) found that owner-managers' lack of commitment to the concept and having focus more interest on financial

(lag) indicators was serious challenge of the implementation process which discouraged innovative work environment.

From this brief empirical literature review it can be drawn that BSC implementation is a complex process where organizations can benefit from, and encounter different challenges and obstacles in the implementation process. Speckbacher, Bischof and Pfeiffer found in their large-scale research with high response under German companies quoted on the stock exchange a high support for ambivalence in the BSC concept [SBP03]. They defined three types of BSCs:

1. Type I BSC: A specific multidimensional framework for strategic performance measurement that combines financial and non-financial strategic measures.
2. Type II BSC: type I that additionally describes strategy by using cause-and-effect relationships.
3. Type III BSC: a Type II BSC that also implements strategy by defining objectives, action plans, results and connecting incentives with BSC. 50% of the examined companies that use the BSC appeared to work with a type I BSC, 21% with a type II BSC and 29% with a type III BSC. Only the companies that use type III BSC are in position to fully benefit of the BSC as a performance management system that bridges the gap between strategic plans and real activities. However, linking the reward system to the BSC has some risks [KN96b] p218-219.

The question arises whether or not measures on the BSC are right. Are the data for the selected measures reliable? Could there be unintended or unexpected consequences in how the targets for the measures are achieved? Despite the risks of linking the reward system to BSC, it seems reasonable to assume that companies are able to steer the organization according to the strategy (described by BSC measures and cause-and-effect chains) if they reward managers on the basis of BSC measures [Mal01].

The study of Speckbacher et al. shows that companies implementing a more developed BSC (particularly Type III) rely more on the BSC approach and are more satisfied with their BSC than those with a less developed BSC.

In the majority of organizations, the implementation of the BSC is a difficult process. The types defined can be interpreted as three typical evolutionary steps in the process of BSC implementation [SBP03]. Half of the companies that use the BSC were not able

to obtain cause and-effect relationships. One reason for this could be that those companies have only recently started the process of implementation. It is also likely that a large number of the companies, that are using the type I BSC, might find it too difficult to obtain cause-and-effect relationships.

Finally, he found, that many large companies use a performance measurement system like the Balanced Scorecard (BSC). However, many small and medium enterprises (SMEs) do not have a performance measurement system. Companies that start with a performance measurement system face difficulties with the implementation. (Beer Molleman, “The challenge of implementing the Balanced Scorecard”, 2012).

2.4.1. The BSC status

According to (Mesfin, 2009 and MoFED, 2012), the Ministry of Capacity Building was established in 2010G.C to undertake capacity building activities and to maintain centralized direction and leadership of government organizations that were fragmented. Later, it was merged with the Federal Civil Service Agency and named Ministry of Civil Service in 2010.

The introduction of Civil Service Reform Program (CSRP), as part of the 14 national capacity building programs, was in response to weaknesses in the administrative system and the public service delivery and to stimulate the overall development effort of the country. Mesfin (2009) also notes that the emergence of Public Sector Capacity Building Program (PSCBP) in 2004 has laid the foundation for different capacity building programs with the objective of improving the scale, responsiveness & efficiency of public service delivery and promoting good governance both at federal, regional and local level.

MOCS (2013), highlights that to realize the objectives of the program, different management initiatives such as Strategic Planning and Management (SPM), Quick Wins, Management by objective (MBO), Business Process Re-engineering (BPR), BSC and recently, Civil Service Change Army (Yelewt Serawit) have been introduced to Ethiopia’s management system subsequently. A report by MOFED, (2012), also affirms that the implementation of BPR at all levels of government organizations and BSC in majority of the federal and regional institutions are evident to this point. As BPR did not bring rapid improvement in institutional performance,

later reformulation of Performance Based Management accompanying the outset of Balanced Scorecard as a management, evaluation and communication tool was introduced.

Adebabay (2011) asserts that initially performance measurement and management system was launched in Ethiopian civil service in 2003 with the objective of assisting employees and management focus on results that may add value to achievement of organizational objectives and goals. However, such measures were short of some basic features: they focused on measurement aspects only and were not aligned to organizational strategies and objectives.

The challenge with the first generation of result - oriented individual performance appraisal system (2002 – 2007) is its focus on measurement alone which is unwanted business by employees. The other challenge is misalignment of individual performance with that of the organization (Adebabay, 2011, p.11).

The balanced scorecard, which is under implementation in different organizations throughout the country, was, then, determined by the government to be implemented in all federal organizations. BSC is introduced in Ethiopia since 2009, and 27 % of civil service institutions have undertaken BSC change initiative.

2.5. The organizational change and resistance

Organizational behavior is the study of human behavior, attitude and performance, with in an organizational setting, drawing on theory, methods and principles form such disciplines as psychology, sociology and cultural anthropology to learn about individual perception, values, learning capacities and actions while working in groups and within the total organization; analyzing the external environment's effect on the organization and its human resource, missions and objectives and strategies. Understanding the behavior of people in organization has become increasingly important as management concerns such as employee productivity, the quality of work, job stress and career progression. Under organizational behavior there is organizational change and resistance.

Organizations are subject to pressures from the outside environment and from inside the organization itself. From the external environment there pressures to change because of new regulations, new competition, and ownership change and simply from organizational growth

itself-system and personnel that were appropriate at one time are no longer appropriate. A major pressure for change comes from dissatisfaction with present performance change in characteristics of people. Change in technology or internal systems employed or the personal objectives of powerful managers (Ivancevich, 1990; Michael, 1987). Employees tend to resist change because of its costs. There is resistance by managers as well as workers. Although people tend to resist change, the tendency is offset by their desire for new experience and for the rewards that come with change. Not all changes are resisted. So, organizational success is affected by an organization's ability to change when this is required.

2.5.1. Forces causing organizational change

Organizations encounter many different forces for change. These forces come from external or outside the organization and from internal sources within the organization. Awareness of these forces can help manager to determine when they should consider implementing an organizational change.

2.5.1.1. External forces

External forces for change originated from outside the organization. Many external forces are beyond the control of management. Because these forces have global effect they may cause an organization to question the essence of what business it is and the process by which product and service are produced. There are four key external forces for change. These are demographic characteristics, technological advancement, market changes and political pressures (Kreitner and Kinicki, 1998).

2.5.1.2. Internal forces

Internal forces for change come from inside the organization. These forces may be suitable such as low job satisfaction in outward sign. Such as, low productivity and conflicts. Internal forces for change come from process and behavioral problem, human resource problem and managerial behavioral decisions.

2.5.2. Understanding and managing organization resistance to change

We all are creatures of changeable world. Generally, it is difficult for us to turn new ways of doing things. It is because of these basic human characteristics that most employees do not have enthusiasm for change in the work place (Kreitner and Kinnock, 1998).

The organizational issues are non-technical aspects of the system development, which might have an impact on the ultimate success or failure of a project, among them, organizational resistance to change (Clegg et al. 1997). George and Jones (2008) posited that change is necessary to maintain a competitive edge, but is not always a smooth process.

Managing individual resistance is easier than organizational resistance, because a tightly knit group may have an over developed sense of cohesiveness that encourages organizational inertia. As mentioned by McNamara (2002), many people are affected by change, though some may not openly criticize their superiors, causing silent disgruntles within the company.

An egalitarian culture, whereby all employees are treated equally, are informed and involved in projects, makes the positive changes take place with little resistance. The employees should therefore be assisted in the transition period to the new working environment. Warne (2003) stressed that the BSC professionals had often been accused of ignoring issues such as ethics, human factors and social consequences.

2.5.2.1. Resistance to change

Why employees resist change in the work place? No matter how technically or administratively perfect a proposed change may be, people make or break it. Individual and group behavior following an organizational change can take many forms which ranges from acceptance to resistance. Resistance to change is an emotional/ behavioral response to real or imagined treats to an established work routine.

Palmar (2004) concurred that the employees resist, because of the uncertain future change among which are job loss, authority loss and anxiety. The diligent literature review of the papers on resistance to organizational change had been undertaken by Sutvski (2012) who named 28 factors which cause resistance to organizational change previously identified by other researchers.

Those include: threat of power on an individual or organizational level; losing, or, alternatively, increasing the control on the employees, economic factors, image, prestige and endangerment of reputation, threat of comfort, job security, or interpersonal relations, reallocation of the resources, acquired interest to the new groups (as opposed to old ones); implication on personal plans, too much dependence on others, misunderstanding the process, mistrust to initiators of change, different evaluation and perception, fear of the unknown, necessity to change habits, previous negative experience with BSC, weakness of the proposed changes, limited resources, bureaucratic inertia, selective information process (ignoring undesirable information) by the employees, the uninformed employees, peer pressure, increasing workload, and soon.

Managers need to learn to recognize the manifestation of resistance both in them and in others, if they want to be more effective in creating and supporting change (WrightandNoe, 1995).

2.5.2.2. Ways to overcome resistance to change

There are six ways to overcome resistance to change. The first four ways such as: communication, training, employee involvement and stress management try to reduce the restraining force and if feasible, should be attempted first. However, negotiation and coercion are necessary for people who will clearly lose something from the change and from the spread of change is critical.

1. **Communication:** is the highest priority and first strategy required for any organizational change. It reduces the restraining for us by keeping employees informed about what to expect from the change effort. Although time consuming and costly, communication can potentially reduce fear of the unknown and develop team norms that are more consistent with the change effort.

2. **Training:** teaching employees valuable skills for the desired future.

Training is time consuming, but as employees learn new role patterns, they experience less stress and feel more comfortable with breaking previous routines. Employee involvement: involving employee in the change process can be an effective way to reduce the restraining force because it creates a:-

1. Psychological ownership of the decisions. Rather than viewing themselves, as agents of someone else's decision, staff members feel personally responsible for its success. Employee involvement also minimizes resistance to change by reducing problems of saving face and fear of the unknown.

2. Stress management: for most of use, organizational change is a stressful experience. It threatens our self-esteem and creates uncertainty about our future. Communication, training and employees involvement can reduce some of stress stressors, but companies sometimes need to introduce formal stress management programs to help employee cope with the changes.

3. Negotiation: Organizational change is in large measure, a political activity people have vested interests and apply their power to ensure that the emerging conditions are consistent with their personal values and needs. Consequently, negotiation offers certain benefits to offset some of the cost of the change.

4. Coercion: coercion may be necessary when speed is essential and other tactics are ineffective. For example, it may be necessary to remove several members of an executive team who are unwilling or unable to change their existing mental models of the idea organization. This is also a radical form of organizational “unlearning” because when executives leave; they take knowledge of the organizations past routines with them. This potentially opens up opportunities for new practices to take hold.

2.6. Conceptual framework of BSC

The conceptual framework is a critical base for indicating logical flows of assumption the study desire to attain in its objective. It shows conceptual foundation to proceed with the research and indicates how concepts are related to each other. So, the subsequent framework of key successes and failures factors in Gullele sub-city woreda-2 and under its supervision in affiliate organizations in implementing BSC tries to:- integrate the researcher's logical beliefs with findings; look out the boundaries and constraints governing situation under the sector.

To this effect, key successes of the woreda and its affiliate organizations look into insight of the basic pillars (road maps) of the learning and growth perspectives which overcome obstacles in the work environment to close the gaps of organization in relation to finance, customer and

internal business process that result in desired capacity of employees, system and organizational procedures to accomplish projected peak performance in a sustainable management. The starting point of the Balanced Scorecard is the vision and the strategy of a company.

The Balanced Scorecard takes the vision and the strategy as a given the BSC should translate a business unit's mission and strategy into tangible objectives and measures. The measurement focus of the Balanced Scorecard is used to accomplish the following management processes:

- 1) Clarifying and translating vision and strategy
- 2) Communicating and linking strategic objectives and measures
- 3) Planning, setting targets and aligning strategic initiatives and
- 4) Enhancing strategic feedback and learning. The measures function as a link between the strategy and operative action. The core question is the selection of goals and measures to monitor the implementation of the vision and the strategy.

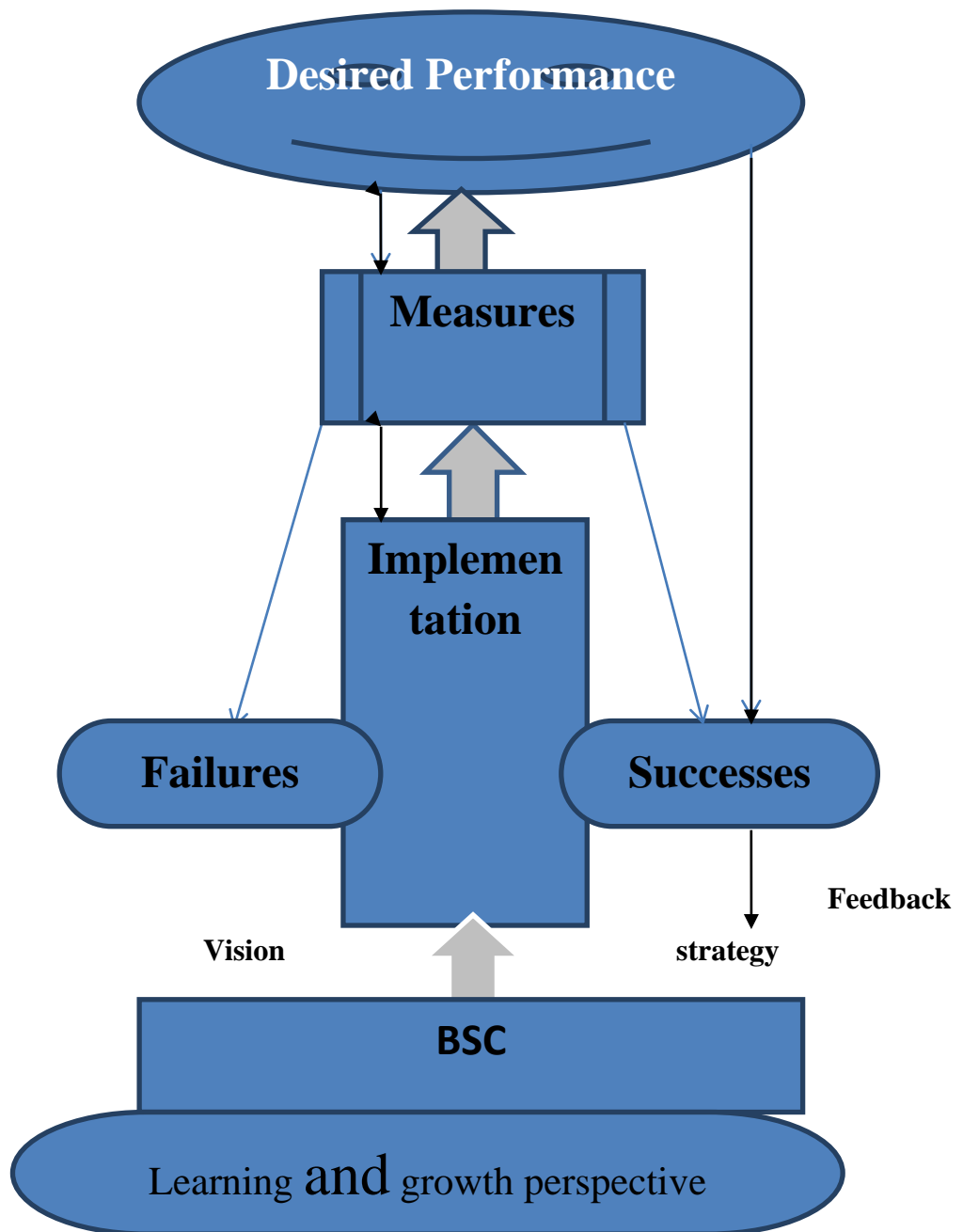


Figure 2 Conceptual framework

Source;-Own sketch based on literature review and objectives of the study (2019).

CHAPTER THREE

3.1 Research Methodology

This part presents the different methods that would be adopted in collecting and interpreting data related to the study by discussing choice related to research design, study population, sample size, data collection methods, sampling procedure, and data analysis methods.

3.1.1. Research approach

The choice of which research approaches to use largely depends on the types of questions being asked in the research study and different fields of research typically rely on different categories of research to achieve their goals due to the above reasons the researcher would use the **nomothetic approach**. The goal is often to identify the average member of the group studied or the average performance of the group member.

3.1.2. Research Design

The study would guide by a no experimental or qualitative design. This is because qualitative research design involves studies that do not attempt to quantify their results through statistical summary or analysis. In generally the researcher have chosen qualitative research design to rating the Balanced Score Card (BSC) as attractive or not attractive, helpful or not helpful, and consistent or not consistent.

3.2 Data Collection Methods

3.2.1. Source of Data

3.2.1.1. Primary Source of Data

The study depended on the quantitative methods it helps to collect primary and secondary data. Primary data collected from managers and professionals through questionnaire and focus discussion group. The sources of Primary data were employee of the organization, which includes managers and professionals, so the researcher feels it is manageable to consider employees located at Addis Ababa city administration Gulele sub-city woreda two administration.

3.2.1.1. Secondary Source of Data

The research study depended on the quantitative methods it helps to collect primary and secondary data. Secondary data were obtained through reference, research and universities research papers. The sources of data were employee of the organization, which includes managers and professionals, so the researcher feels it is manageable to consider employees located at Addis Ababa city administration Gulele sub-city woreda two administration.

3.2.2. The Target Population and Sample Size

Addis Ababa city administration Gulele sub-city woreda two administration has 24 sectors opened and giving service stretched all over woreda. It was unrealistic to even consider that these studies have embraced all this sectors. The population is all individuals of interest to the researcher.

Therefore the researchers typically study a subset of the population and that subset is called a sample because researcher may not able to study the entire population interest, it is important that the sample be representative of the population from which it was selected.

This is because of various characteristics of different sectors included under Addis Ababa administration Gullele sub-city woreda-2 administrative office; The researcher manage to randomly select 60 participants from 279 population from all sectors; such as a Chief executive Office, public service office, Education and training office, communication affairs office, Youth and Sport, women and children office ,worker and social office, Micro and Small enterprise office, Trade office, Finance and Economic development office, Health office, safety net office and including others sectors found in this woreda .Random selection is a procedure through which a sample of participants is chosen from the population of interest in such a way that each member of the population has equal probability of being selected participate in the study.

Researcher using the random selection procedure first narrowly defining the population of the interest and then select randomly the required number from the population. Choosing a representative sample is so important for the purpose of generalizing the result of a study.

3.3 Data Collection Tools

There are many types of data collection methods or techniques. Therefore, the researcher have chosen the questionnaires (close and open ended questions) interview and focus group discussion techniques to collect relevant information to check whether a problem if really existing or not. This is because of their ability to reduce any bias and genuine for data analysis and to allow for interaction between the researcher and the participants and among the participant themselves.

3.3.1. Interview

For the study purpose, semi structured interviews were used with five (5) officials from woreda offices. Moreover UN (2004) stated semi structured 13item (questions) allow respondents to express their own point of view and to describe situations, events and their experience. The interview question items were focused on their experience, view and understanding about concept of BSC, Implementation of BSC and the role of the organization and also the leader toward general implementation of BSC.

3.3.2 Focus Group Discussion (FGD)

Focus group consists of small groups of people who brought together by the researcher to explore attitudes, Feelings, beliefs, experience and idea about specific topic (Denscombe, 2007). A group discussion between small (4-6 groups) individuals was selected, because they have some knowledge about the research questions. The focused group point of discussion was the attitudes, feelings, beliefs, experience and idea about concept of BSC, Implementation of BSC and team leader toward general implementation of BSC, major challenges of BSC. This, Focus group discussion was conducted with core process leaders and case team leaders from worda-2 administration offices, in one group, with four-six participants in different days.

3.3.3 Document Review

Documents can be a source of data collection as an alternative and supplementary to interview and Focus group discussion. Such as official documents, plans, reports, strategic manual of leadership on implementation of BSC, performance evaluation manual of Gulele sub-city 2017/18 and Walta information center (2016/2017) report.

3.3.4 Questionnaires

The second approach was on questionnaire. In order to test the validity and reliability of questionnaires, the researcher undertook pilot test. The pilot test was held in sub-city in one of the sample woredas in Gulele sub city which was included in the sample.

Based on the data collected, there were disorganized questions therefore, the validity and reliability of the tools were analyzed and necessary modifications were made, such as reorganization of questions along research questions, then this instrument was designed to collect information about the implementation of balanced scorecard, the role of leaders to implement BSC and about the awareness of it through closed and open ended questions. The respondents of closed and open ended questions were about 60 subordinates distributed from woreda-two administrative offices 58(96.7%) respondents returned back the responses, but 2(3.3%) respondents didn't returned back the questionnaires.

3.4 Method of Data Analysis

Data analysis would conduct on respondents' data in **descriptive** perspective: this descriptive analysis provides the technique of numerically presenting information as it is that gives an overall picture of the data collected. The frequency table will be developed to describe the data gathered. The technique will be applied on numerical data making predictions to the population based on data collected from only part of the population. This means based on the data collected with questionnaires; I have drawn generalization.

3.5. Ethical Considerations

The importance of ethical consideration would be incomplete (Creswell, 1980). Consequently, for the purpose of this research the following will be employed: The research questions have expressed verbally so that is clearing understood by the participant and the purpose of the researching would described to the participants before taking any information from them.

Before beginning of data collection the participants can tell that, they can leave whenever they feel bad and if they won't willing to continue the rights of participates, interests and wishes will considered, after informing those I should proceed collecting data.

CHAPTER FOUR

Data Analysis and Discussion of the Results

4.1. Introduction

The data analysis and presentation of this study is based on the data collected from the employees and the managers of city government of Addis Ababa, Gullele sub-city, woreda-2 administrative of selected offices, namely; Chief executive Office, Public service office, Education and training office, Communication affairs office, Youth and Sport office, Women and Children office, Worker and social office, Micro and Small enterprise office, Trade office, Finance and Economy development office, Health office, Safety net office and including those all sectors are in general 24 sectors found in this woreda.

The data collected through written questionnaires. Out of the 60 questionnaires distributed to the selected employees and leaders, 58 were properly filled the questionnaires and returned. This represents a rate of approximately 97% from the distributed questionnaires. Hence, the data gathered were organized and analyzed in a manner that enables to answer the basic research questions raised at the beginning of the study. Responses provided by the respondents are analyzed in the following sections.

4.2. Demographic characteristics of respondents

Basic information of the questionnaire respondents' gender, Age, Qualification, and service years has been summarized under the table - 1 that show basic information of respondents

Table-1 back ground Information of the Respondents

No.	Items	Alternatives	Responses	
			No.	%
1	Sex	Male	37	63.8
		Female	21	36.2
2	Age group	Below 20	0	0
		20-30	42	72.4
		31-40	15	25.9
		41-50	1	1.7
		Above 50	-	-
3	Qualification	Below diploma	-	-
		Diploma	2	3.4
		Degree	52	89.7
		MA/MSc	4	8.9
		Above MA/MSc	0	0
4	Service Year/s	Less than a year	1	1.7
		1-2	18	31
		3-5	24	41.5
		6-10	9	15.5
		Above 10 years	6	10.3
5	Position of the respondents	Managers	8	13.79
		Core process leaders	3	5.17
		Experts	35	60.34
		Case team leaders	4	6.89
		Others	8	13.79

Source: - survey, 2019

Table -1 shows the demographic information of the respondents. The above table gives information on the composition of the respondents. In terms of sex as the table indicates the majority (63.8) of the respondents are male. Hence, the compositions of the respondents in terms of sex are expected to be balanced. Most respondents are in the age of 20-40 (98.3) which is by and large the time employees are more concerned about career and promotion. When it comes to the level of Education, it is clear from the table that 89.7% of the respondents are degree holders. This indicates that the need for training and development is there and worth considering.

Therefore, the public institution under the study is supposed to provide an effective training and development packages, and/or strength the existing one, if any.

The table gives information concerning the number years an employee's has been serving the organizational office concerned; this helps to me to understand the issue among the people pertaining to the aim of BPR. Hence, it is clear from the table that 72.5% of the respondents have been serving in the organization under the study in between 1-5 years. Therefore, in this respect I have a reservation on the claim of prior and after the implementation of BSC. With regards to positions of the respondents (18.96) were managers and core process leaders, and 67.23% of the respondents were experts and case teams were included in the study.

4.3 The status of BSC implementation at local level in Addis Ababa city administration woreda two of case of Gullele sub city.

The first specific objective of this study was to determine the status of the BSC implementation. This study evaluated the factors that may affect the BSC implementation. The findings were as shown in table-2 below.

SDA-strongly disagree-, DA-disagree,, NS-not sure, A-agree, A-strongly agree

Table 2 the status of BSC implementation

No	Items personal-related factors	No. of respondents in number and percent										%	
		SDA		DA		NS		A		SA			Total frequency
		1	%	2	%	3	%	4	%	5	%		
1	You can competently engage in the implementation of any reform tool	2	3.45	2	3.45	4	6.9	36	62.06	14	24.14	58	100
2	You usually be careful to avoid danger before engage in any new initiatives	0	0	4	6.9	2	3.45	30	51.72	22	37.93	58	100
3	The new reform tool would be /will lead to staff	4	6.9	14	24.14	12	20.69	22	37.93	6	10.34	58	100

	reduction/layoff												
4	With the new reform tools your input in the organization would/will no longer be needed	18	31.03	26	44.83	6	10.34	4	6.9	14	24.14	58	100
5	The old performance measure of the organization was/is satisfactory	8	13.79	22	37.93	10	17.24	12	20.69	6	10.34	58	100

Source: - survey, 2019

According to the results presented in table-2, 86.2% of the respondents responded that they can engage in the implementation of any reform tool (BSC initiative) competently, 6.9% were not sure and 6.9% of the respondents admitted that they could not engage in the implementation of any reform tool competently.

Therefore, inferring from the data, competent engagement of BSC by the respondents does not have a significant impact on the BSC implementation. This question was posed in order to evaluate the competence levels of the respondents. Most the respondents (89.65%) would take precautionary/proactive measures before engaging any new initiatives, 3.45% of respondents were not sure, and 6.9% disagreed. This may cause a slow response when implementing BSC.

According to the analyzed data, it can be said that users' adoptability to new initiatives has a major impact on the success of BSC. This; however, is a difficult factor to control since this may be caused by many extraneous factors, such as, the users' culture and previous experience with information systems. The "sins of the predecessors" can heavily influence on how the users adopt a system according to their prior experience if the previous system to which they were exposed was a failure led to staff layoffs, then the employees would receive BSC with resistance. The results show that 48.27% of the respondents agreed that they thought that BSC would lead to staff layoffs or reduction, 20.69% were not sure, 24.14% disagreed. This question was posed to devise the possible roots of resistance to BSC. It was also noted by other researchers that the feeling of marginalization evoked by BSC leads to resistance and therefore failure (Palmer, 2004). Only 31.04% of the respondents agreed that their input would no longer be necessary upon the BSC implementation, 10.34% were not sure, and 75.86% disagreed. This means that

most of the respondents thought they may not be personally laid off, but the system would probably lead to some staff members being laid off.

This surmises to conclude that the employees may therefore resist BSC on the account of their colleagues losing the jobs. This is supported by George and Jones (2008) who wrote that a tightly knit group may have an over developed sense of cohesiveness that encourages organizational inertia. The majority (51.72%) of the respondents agreed that the old performance measure was not satisfactory and therefore they saw need for BSC. 31.03% disagreed that there was need for BSC because they thought the old performance measure was satisfactory, while 17.24% were not sure.

Even though logically it seems that the acceptance is a first step towards the success of BSC, users' agreeing that there is need for BSC does not necessarily translate to their acceptance of BSC (George and Jones, 2008; McNamara, 2002)

4.4. the achievements of BSC at local level in Addis Ababa city administration woreda two of case of Gullele sub city

This study also identified the achievements to change and has an effect on the BSC implementation. The findings are summarized below.

Table 3 the achievements of BSC implementation

No	Items organization-related factors	No. of respondents in number and percent										Total frequency	%
		SDA		DA		NS		A		SA			
		1	%	2	%	3	%	4	%	5	%		
1	The BSC intended to better serve users	0	0	0	0	4	6.9	28	48.28	26	44.83	58	100
2	User requirements regarding the new performance measurement were fully collected	2	3.45	14	24.24	12	20.69	20	34.48	10	17.24	58	100
3	The users were /are involved during the	4	6.9	14	24.24	12	20.69	22	37.93	6	10.34	58	100

	development of the new performance measurement tool												
4	There was/is adequate management support for the new performance measurement conceptualization	4	6.9	6	10.34	10	17.24	26	44.83	12	20.69	58	100
5	The speed at which the BSC was/is being implementation is too high	4	6.9	14	24.24	12	20.69	18	31.03	10	17.24	58	100

According to the results in table-3, most of the respondents (93.11%) agreed that the BSC initiative was meant to better serve users, thereby agreeing that it was necessary despite the resistance. This had been also supported by George and Jones (2008). This paradox may be explained by the employees thinking that they or their colleagues may lose their jobs due to BSC and therefore looking out for their own over customer satisfaction. 27.69% of the respondents disagreed that their or user requirements were fully collected before the implementation of BSC.

This may have led to the developers building the new performance measurement tool that may not have suited to the users' needs. While 31.04% of the users admitted they were not involved in the BSC, 20.69% were not sure, while 48.27% were involved. Also 48.27% of the respondents agreed that the speed at which the BSC was being implemented was too high, 20.69% were not sure. This factor may have threatened the respondents and led them to presume that the new performance measurement may eventually lead to staff layoffs and reduction thereby developing organizational resistance.

4.5. the major challenges of BSC implementation at local level in Addis Ababa city administration woreda two of case of Gullele sub city

The study also tried to shed/to decide more light on the possible causes of BSC delay or failure. The findings in this category are summarized in table-4 here under.

Table 4 possible causes of delay/failure

No.	BSC implementers challenge	No. of respondents in number and percent										Total frequency	%
		SDA		DA		NS		A		SA			
		1	%	2	%	3	%	4	%	5	%		
1	Under estimation of the size and complexity of the challenge at hand	2	3.45	4	6.9	10	17.24	28	48.28	14	24.14	58	100
2	Poor to define organizational objectives	4	6.9	14	24.14	6	10.34	22	37.93	12	20.69	58	100
3	Poor user quality requirement collection and selection	4	6.9	10	17.24	10	17.24	14	24.14	20	34.48	58	100
4	Failure to train the users	4	6.9	22	37.93	0	0	20	34.48	12	20.69	58	100
5	There was/is a technical incompetence of the implementers	4	6.9	14	24.14	16	27.59	16	27.59	8	13.79	58	100

Source:- survey,2019

As it is shown in table-4, the majority (72.42%) of the respondents agreed that the underestimation of the size and complexity of the challenge at hand could have led to the BSC implementation delay, while 17.24% were not sure.

This underestimation can easily lead to the scope creep/goes slowly, because the employees and the leaders can continue demanding for applications that were not initially meant to be part of the system. Underestimation of the BSC implementation also leads to time and cost overruns. 58.62% of the respondents agreed that the failure to define organizational objectives clearly also contributed to the BSC delay, despite the fact that only 31.04% of the respondents had said that

the organizational mission was not redefined. 55.17% of the respondents agreed that poor user quality requirement elicitation/arrive at truth led to BSC delay as opposed to only 24.14% who had earlier said that user requirements were not adequately collected.

This may have either stemmed/showed from not adequately eliciting for the requirements, not understanding the user requirements and/or not clearly interpreting the requirements. Although 44.83% of the respondents had said that they were trained to use the performance measurement tool, 55.49% of them attributed the BSC failure to poor training. This probably means that training was not adequate. 41.38% of the respondents agreed that a possible cause of the failure of the BSC initiative in their organization was technical incompetence, 27.59% were not sure, and 31.04% disagreed.

4.6. the basic employees’ attitudes and the Impact of employees’ productivity on planning & performance evaluation based on balanced score card (BSC) at local level in Addis Ababa city administration woreda two of case of Gullele sub city

The specific objective of this study was to identify the level of competition of BSC initiatives in the organization under the study. To achieve this objective, a survey was conducted on the level of competition of the BSC projects that were implemented or attempted to be implemented. The findings are presented below.

Table 5 attitudes of employees

Items	Alternatives	Responses	
		No.	%
The level of completion of the BSC projects	The BSC has been paid for but will never be discovered	6	10.34
	The BSC will be briefly used and abandoned	4	6.9
	The BSC will never work	2	3.45
	The BSC work after correction	30	51.72
	The BSC work well	16	27.59
	Total	58	100

Source: - survey, 2019

According to the results in table-5, the largest percentage of the respondents (51.72%) admitted that the BSC would have worked with some corrections, 27.59% said the BSC was being used, 10.34% said the BSC was paid for but would never delivered, 6.9% said the BC would be used briefly then abandoned, while only 3.45% said the BSC would never work. Obviously, only 27.59% of the BSC had been successful in completion, and the organization benefited from their use. The remaining 72.41% of the respondents indicated that the BSC had not yet come up to scratch, and they had not noticed any organization benefit from their use.

4.5.1 Evaluating Emotional Response

The researcher also conducted a survey to determine the level of emotional response during and after the BSC implementation to investigate its effect on the BSC completion and use (to achieve the third specific objective of the study). These responses were drawn out on scales ranging from acceptance to testing, indifference and anger. The findings of the survey are summarized in table-6 below.

Table 6 the employees responses

Items	Alternatives	Responses	
		No.	%
The responses towards BSC implementation	Anger	8	13.79
	Resistance	0	0
	Indifference	10	17.24
	Testing	18	31.03
	Acceptance	22	37.93
	Total	58	100

Source:-survey, 2019

As it is shown in the table above, 37.93% of the respondents had accepted the project, 31.03% were testing and may probably accept it, 17.24% were indifferent not sure of whether they like or dislike the system while only 13.79% were still anger. However, McNamara (2002) hypothesized that some people are not aware of their own resistance therefore these findings cannot be considered conclusive.

4.6 Discussion of the results

The primary purpose of a government organization balanced scorecard effort is long term adaptation and survival. Thus the focus is on achievement of the organizational mission, strategic management, program and service improvement and quality management. On the other hand, the main purpose of the service delivering sector Balanced Scorecard efforts focus on achievement of system mission, public accountability improvement of the program and services. Performance measurement is common in any organizations.

The woreda were not put strategies to solve the challenges of the implementation of balanced scorecard. These showed that the woreda had not good understanding of theory saying that identification of challenging areas and strategies in order to improve the challenge took the lion share for the successful implementation of the program. Assessing the challenges and strategies of the BSC program implementation is one of the major objectives of this study.

Results from employees showed that the majority (72.42%) of the respondents agreed that the underestimation of the size and complexity of the challenge at hand could have led to the BSC implementation delay. 58.62% of the respondents agreed that the failure/poor to define organizational objectives clearly. 55.17% of the respondents agreed that poor user quality requirement elicitation/arrive at truth led to BSC delay. 55.49% of them attributed the BSC failure to poor training. This probably means that training was not adequate.

The implementation of a Balanced Scorecard requires an effective controlling system which assembles measures, values and other significant reporting data. The woreda will be continually winning the right to operate in the communities within which they operate and provide services. They do this by complying with all the applicable laws and regulations, and by contributing to the communities within which they operate. Specifically:

1. Organizations are using skilled man power wisely, avoid/minimize the impact on the environment of all service delivered.
2. The woreda is providing a workplace which is safe and healthy for its employees, and to take active measures to reduce employee exposure to dangers wherever possible.

3. It is also pays workers appropriately and provide opportunities for employees to gain new skills and competencies.

4. Corporations need to be sensitive to the needs of the broader community and willing to make monetary contributions or allow employees to do volunteer work while still being paid. At a minimum, these social and regulatory internal processes are intended to inject into the customer value proposition. The Balanced Scorecard provides the cornerstone for a new strategic management system.

The scorecard enables the woreda to introduce new governance and renew process focusing on strategy. It does not rely on short-term financial measures as the sole indicators of performance of the woreda but it does the following additional functions.

1. Translate strategy to action, making strategy everyone's job.
2. Decentralization of the development of the Balanced Scorecard to the individual ward teams, that is, those closest to service.
3. Manage the intangible assets e.g. customer loyalty, innovation, employee capabilities
4. Create a daily management system for the day-to-day navigation of the services. Across all sectors, according Atkinson (2006) it has been suggested that 70% of Balanced Scorecard implementations fail. Two main reasons proposed for this high failure rate are poor design and difficulty of implementation or failure to process. According to Hackett's research, "most companies are having significant difficulty in taking the Balanced Scorecard from concept to reality".

The operations of the organization are undertaken by the people within it. The ability, flexibility and motivation of staff underpin all of the financial results, customer satisfaction and operational activities measured in the other quadrants of the Scorecard. Customer expectations are constantly changing and organizations are, as a consequence, required to make continuous improvement.

This relies heavily on an organization's ability to innovate, learn and improve at an individual level, which collectively delivers the result for the whole organization. That everything else eventually depends upon the staff of an organization could suggest that the ultimate single

indicator of long terms sustainable success, if there were such a thing, would be the speed at which the organization can learn to do new things successfully.

CHAPTER FIVE

Summary, Conclusion and Recommendation

This chapter presents the summary of findings, conclusions and recommendation of the research.

5.1. Summary of the findings

This section presents the main findings of the study. The findings were categorized as:-

- (1) Identified status of BSC implementation
- (2) Identified possible causes of BSC delay/failure
- (3) The level of completion of BSC projects and identified emotional response of the users towards the BSC implementation and use described respectively. The list to identified status of the implementation of BSC includes:-

- a) Employees competence in engagement of the implementation of BSC
- b) The respondent's be careful to avoid danger before engaging any new initiatives
- c) Possible staff layoffs/reduction as a result of the BSC
- d) The respondent's input becoming no longer needed with a new reform tool and
- e) The old performance measure being considered satisfactory.

The list of the identified status of the implementation of BSC includes:-

- Intention to serve employees' better
- Full collection of employees requirements prior the new performance measurement
- Involvement of the employees during the BSC development
- Provision of adequate management support for the new performance measure
- High implementation speed

I have identified possible causes of BSC delays/failure, these are:-

- Underestimation of the size and complexity of the challenge at hand
- Failure to define organizational objectives

- Poor employees quality requirements collection and selection
- Failure to train the employees and
- Technical incompetence of the implementers

Identified emotional response of the users towards the BSC implementation is described as follows:-

1. 37.93% of the respondents had accepted the project
2. 31.03% were testing and may probably accept it
3. 17.24% were in difference or not sure of whether they like or dislike the system
4. While only 13.79% were still angry

Due to time limitation and budget constraints some important issues have been left outside the scope of this paper. In the research my plans was focused on organizational resistance to change due to its established importance.

5.2. Conclusion

According to the findings, many of the sectors/offices in the woreda under the study need to implement a performance measurement system to improve the performance of the woreda, so that it serves its customers, employees and other stakeholders. This need does not go unnoticed by the employees and other stakeholders (those who engage in a new initiatives), but due to many innate/cause and extraneous factors, they tend to resist change.

To increase on the possibility of the BSC success, user involvement, training the users and open communication should be paramount during the inception, design, development, implementation and ultimately use of the system. In general we should conclude some points:-

1. Results from the study indicate that lack of senior management and employee commitment is the challenge for BSC implementation at the sectors of the woreda.
2. Manpower skill gap that is lack of balanced scorecard education and training, high attrition/weakness rate of trained employees and structural challenges.
3. No effective and open communication with employees and the Woreda does not have a strong reform directorate.

4. The employees of the Woreda did not get adequate orientation on balanced scorecard. Because many new employees are hired and left.
5. Balanced scorecard was not user friendly and it causes burnout.
6. The balanced scorecard is helping to improve their organization performance in order to give quality service.
7. Monitoring and evaluation does not perform at this woreda.
8. The raters rating there is challenges of the implementation of balanced scorecard program.
9. The study indicates that the Woreda were not put strategies to solve the challenges of the implementation of balanced scorecard program. These showed that the Woreda had not good understanding of theory saying that identification of challenging areas and strategies in order to improve the challenge took the lion share for the successful implementation of the program.
10. The Woreda is poised/ready to successfully evolve their BSC and create a sustainable system of strategic planning and management. A shift in current application, structure and governance is required for long term success.

So, for those challenges mentioned above, the researcher concluded that the balanced scorecard program implementation in Woreda-2 administration was failed.

5.3. Recommendation

The last specific objective of the study was to develop recommendation for any organizations implementing BSC. The study has identified the strongly negative effect of organizational resistance to change on the success of the BSC implementation.

It has been found that the BSC failure is due to resistance caused by divergent /different factors. Therefore the organization under the study intending to measure performance should put a lot of emphasis on soft issues of the BSC implementation. Based on the findings and conclusions drawn from the study, the researcher has formulated the set of recommendation for organizations implementing BSC. Some recommendations below are new and reflect the researcher's contribution. The recommendations are proposed as follows:

1. It is necessary to ensure employees' involvement by:-
 - Explaining organization mission, if redefined before BSC.
 - Running workshops on BSC in the organization to enable user's involvement.
 - Explaining the concept of organizational resistance, identifying its main features and factors contributing to organizational resistance together with the users (preferably as a part of the workshop or/and training).
 - Clarifying the need for BSC in this particular organization.
 - Reassuring the employees that all necessary precautionary/carefully measures will be taken during BSC.
 - Providing the employees with detailed explanation on how BSC will influence them and their colleagues and how the implementers and the management will minimize possible negative consequences.
 - Improving organizational culture in general.
2. It is important to establish good and open communication between the implementers and the management.
3. Improving employees' ability to completely engage in the implementation of a new reform tool and technical ability in general (through training, workshops, encouraging self- study). This helps to reduce users' caution/attention before engaging in any new initiative.
4. Ensuring availability of all necessary resources (compiling resources checklists as a preparatory part of BSC).
5. Suitable BSC framework should be adopted after evaluating factors within the organization such as, (individual, group and organizational culture, availability of the resources and technical ability among others). It is necessary to remember that the incorrect choice of the framework might lead to the overall failure of BSC.

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Appendixes

Addis Ababa University

College of business and economics

Department of public management and policy

Written questionnaire filed by participants

The main objective of this questionnaire is to assess the implementation of BSC in Addis Ababa, Gullele sub-city, woreda two administrative. Your responses will be kept confidential and it is purely for academic purpose. Therefore, I kindly request your timely and honest responses. And thanks you in advance for your cooperation's.

N.B:_ to give your name is not required

Make the tick mark (✓) in the box:-

Part one:- Background Information of the respondents

1. Gender: - Male Female
2. Age: - below 20 20-30 31-40 41-50 above 50
3. Education: -below diploma diploma degree
MA/MSc PHD/3rd degree
4. Work experience: - less than one year 1-2 3-5 6-10 above 10
5. Position:-manager core process leader expert
Case team leader other

This questionnaire tries to assess practices, achievements and challenges of BSC implementation. Therefore, you are required to give your opinion, to what extent your organization has done the Activities to implement BSC. Considering your organization's

experience, please use the following scale on each of the identified issues associated with the implementation of BSC.

Part Two: - the status of BSC implementation at local level in Addis Ababa city administration woreda two of case of Gullele sub city

No	Item	1	2	3	4	5
		Strongly Disagree	Disagree	Not sure	Agree	Strongly agree
1	You can completely engage in the implementation of any reform tool					
2	You usually be careful to avoid danger before engage in any new initiative					
3	The new reform tool would/ will lead to staff reduction / layoff					
4	With the new reform tools your input in the organization would / will no longer be needed.					
5	The old performance measure of the organization was / is satisfactory					

Part three:- the achievements of BSC at local level in Addis Ababa city administration woreda two of case of Gullele sub city

No	Item	1	2	3	4	5
		Strongly Disagree	Disagree	Not sure	Agree	Strongly agree
1	The balanced scorecard intended to better serve users					
2	User requirements regarding the new performance measurement were fully collected.					
3	The users were / are involved during the development of the new performance measurement tool					
4	There was / is adequate management support for the new performance measurement conceptualization					
5	The speed at which the balanced scorecard was / is being implemented is too high.					

Part four:- the major challenges of BSC implementation at local level in Addis Ababa city administration woreda two of case of Gullele sub city

No	Item	1	2	3	4	5
		Strongly Disagree	Disagree	Not sure	Agree	Strongly agree
1	Underestimation of the size and complexity of the challenge at hand.					
2	Poor to define organizational objectives.					
3	Poor user quality requirement collection and selection.					
4	Failure to train the users					
5	There was/ is a technical incompetence of the implementers					

Part five: - the basic employees' attitudes and the Impact of employees' productivity on planning & performance evaluation based on balanced score card (BSC) at local level in Addiis Ababa city administration woreda two of case of Gullele sub city

Item No. 1	1	2	3	4	5
	Anger	Resistance	Indifference	Testing	Acceptance
What level of emotional response towards the BSC was / are you?					
Item No. 2	1	2	3	4	5
	The BSC has been paid for but will never be delivered.	The BSC will be briefly used and abandoned.	The BSC will never work.	The BSC work after correction.	The BSC work well
What level of Completion/use was/is the BSC?					