

**PRACTICES AND CHALLENGES OF BALANCED SCORE CARD
IMPLEMENTATION IN NIFAS SILK LAFTO SUB-CITY EDUCATION
OFFICES**

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Abstract

Balanced scorecard is a tool that translates an organization's mission and strategy in to a comprehensive set of performance measures that provides the framework for a strategic measurement and management system. The main purpose of this research study was to investigate the challenges and prospects of BSC implementation with the intention to put ground for better achievements in Public Service and Human Resource Development Offices at KolfeKeranio Sub-City and Wereda level. Descriptive research design was used with mixed research approach. Questionnaires and interview were employed as data collection instruments to collect primary data and document review was used to serve as secondary data source. The major findings of this research study were partial common understanding about BSC strategy, BSC strategies were not equally institutionalized, lack of participation in employees in the implementation process of BSC, the offices partially linked the strategy scorecard plan to budget, the knowledge and skill training given on BSC implementation was inadequate, the role of heads of the offices involvement and mobilization in the BSC implementation was rated as low. The main factors contributed to challenges BSC implementation were lack of leaders' attention, the presence of skill gap, lack of accountability, and commitment and low interest of the responsible officers to support other employees. By taking into consideration the major findings, the researcher has concluded that the Offices did not take the necessary efforts to the required level in acting appropriately to curve the major challenges and to mitigate the major causes of challenges in the realization of BSC. Therefore, the Offices should to sustain all its current strengths, and improve its limitations in the most efficient and effective way to cope up this competitive and dynamic environment.

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Acronyms

BPR	Business Process Reengineering
BSC	Balanced score card
CMLG	Change Management Leadership Guide
GoE	Government of Ethiopia
NSLSCEOs	Nifas silk Lafto Sub City Education Offices
MoCB	Ministry of Capacity Building

CHAPTER ONE

INTRODUCTION

In this chapter, the background of the study, statement of the problem, research questions, objectives of the study, significance of the study, delimitation of the study and definition of key terms, have been discussed one after the other.

1.1. Background of the study

Balanced Scorecard is one of the recent developments in the field of strategic performance management and the tool to implement strategy by aligning strategic objectives with a day to day operation and more importantly to measure the performance of those who involve in the operation. The scorecard provides a new tool for senior executives to focus on their organizational long term strategies. By identifying the most important objectives on which an organization should focus its attention and resources. And it also provides a framework for a strategic management system that organizes issues, information, and a variety of vital management processes (Kaplan& Norton, 1996).

The basic idea of the Balanced Scorecard (BSC) is to focus the organization on performance measures and implementing the current strategy. The BSC comprises measures from financial, customer, internal processes and learning and growth perspectives. The aim is to avoid focusing only on short term financial measures. The BSC enables managers to focus their efforts and to understand the links between the four key areas.

Essentially, the BSC is a management system that enables an organization to identify and clarify its vision and strategy, and translate them into action. It provides feedback around both the internal business processes and external outcomes to improve continuously strategic performance and results. However, it does not focus on strategic issues from a transformational change perspective. (www.cimaglobal.com/cimastrategicscorecard).

Government of Ethiopia implements different change management tools in public sectors. The 1991 government change in Ethiopia has led to a decentralized system of governance. This is a departure from the past political system which did not allow for self-rule and institutional development and harmony between the different ethnic groups. Decentralization in Ethiopia is

hoped to bring about harmony and cooperation between different groups and promote local self-rule (Taye and Tegegne, 2007, p.1).

Business Process Re-engineering (BPR) was introduced in 2003 and applied across public organizations in Ethiopia as part of the civil service reform program. It had been realized that most of the work being done in the public sector did not add value to the customers (MoCB, 2010, p.122).

BPR is being used to develop new business processes that are focused on organizational objectives, realized through re-aligning the organization structures to suit the business process. It was therefore important that business process be redesigned to maximize customer value, while optimizing the use of resources required for delivering services and products (Ibid).

According to Adebabay (2011), BPR had a problem of misalignment of processes from strategy and systems had impaired the role of BPR in transforming civil service institutions in Ethiopia. Because of this there was a need for new change management tool that is Balanced Scorecard (BSC).

In the context of Ethiopia, the government introduced the BSC as a tool that would be used for performance management in 2009. This tool is used to strength the management of performance in the civil service. The BSC tool enables the strategy of an institution to surge down through the different layers of governance (MoCB, 2010, p.144).

However, this research study tried to assess the practices and major challenges in implementing BSC in the Nifas Silk Lafto Sub city education offices, investigate contributing factors, achievements and the improvements that can be suggested by the civil servants and office heads concerning the implementation process by using different primary and secondary data sources.

1.2. Statement of the Problem

Since 1994, the government of Ethiopia has embarked on reforming its civil service organizations with the objective of improving the public sector service delivery system. The government sponsored a lot of management training programs to enhance the capacities of civil service employees and to implement Result Based Performance Management System in all of its civil service organizations (Tesfaye, 2009). Though this brought some improvements in the performance of some civil service organizations, the effort required was too much as compared

to the benefits obtained. Since 2004, the government has also endorsed Business Process Reengineering (BPR) as a foundation for strengthening Result Based Performance Management System in the Civil Service (Ibid).

The aim of BPR is to increase the efficiency and effectiveness of an organization on process-based structure. While most of the Ethiopian public organizations achieve remarkable result through BPR, there were some problems in the implementation process especially in measuring the outcome. To solve those identified problems and to go with those achieved results the Balanced Scorecard System was launched in 2009(Ibid).

Balanced score card is a tool used for strategic planning, strategic results monitoring and performance measurement which achieved at corporate level as well as at individual level (Niven,2002). The BSC would help the organization strategically focus its activities, align the day to day work with the organization overall strategy, and transform the organization daily operations (Ibid).

After the implementation of the Balanced Scorecard, there was challenge in the process (Niven, 2002). Another challenge is that Ethiopian civil service reform has lack of accountability and transparency on the part of reforming institutions (Solomon, 2013, p.244). This is because the public institutions have not yet been provided with the necessary management tools—as a result of the lag in the implementation of the Performance Management System (PMS) initiative— for holding civil servants accountable for their performance (Ibid).

In Nifas Silk Lafto Sub City Education offices, BSC implementation was started since 2009 (Nifas Silk Lafto Sub City Education office NSLSCEO reports,). While implementing the BSC, the sub city faced many challenges in human, technological and material capacities. Besides these challenges, the sub city needs to exert greater effort to change the attitude of public servants and leaders to serve the citizens effectively (Ibid).

Although the BSC implementation is on practices in education sector for the last few years at national, regional and city Administrations achieved result is not satisfactory. Various attempts were made by Addis Ababa City Administration education bureau to implement BSC as effective measurement tool at sub city and wereda education offices. However, the implementation encountered a number of challenges. Documents show that there are gaps

specially in implementing the last three BSC stages (Automation, cascading and monitoring and evaluation) which are action oriented stages.

The monitoring and evaluation system of BSC implementation is also not managed well at sub city and wereda education offices. Documents show that in 2017/18 budget year Addis Ababa city Administration Public Service and Human Resource bureau cancelled the BSC evaluation result reported by sub cities and Weredas. The bureau's report shows that the evaluation conducted was very exaggerated, not considering what is targeted and what is achieved, absence of tangible data, poor planning, not considering local communities problem, focusing only on process not the result, giving big attention for paper work not for result and lack of leadership commitment were major things that enforces the bureau to cancel the whole evaluation reports. On the other hand, all human, financial and material resources allocated for this evaluation process were remained fruitless.

Furthermore, weaknesses in implementing BSC are common at sub city and wereda level sectors, and these can have a negative impact on the quality of service delivery. According to Nifas Silk Lafto Sub City Education office 2017/18 report, the office gave training for the civil servants but they did not internalize the training i.e. lack of actualizing theory in to practice, lack of formal follow up and feedback and also lack of accountability system were worth mentioning challenges that the sub city faced.

So these problems and the impact they may have on the quality of service delivery have initiated the researcher to study Practices and Challenges of Balanced Score card implementation in Lafto Sub City education office, Wereda 01, wereda 04, wereda 06, wereda 09, wereda 10, wereda 11 and wereda 13 of Nifas Silk Lafto Sub City education offices. Hence, this research study will be conducted in one way or another way as a reason for filling this contextual gap and strived to identify in detail and then came up with some possible recommendations that enable BSC implementation successful in the study area.

1.3. Basic Research Questions

1. What is the current status of BSC implementation in Nifas Silk Lafto Sub City education offices?
2. To what extent is the BSC monitoring and evaluation is effective in the Nifas Silk Lafto Sub City Education offices?

3. What are the major achievements of BSC implementation in the study area?
4. What are the existing major challenges in implementing BSC in the study area?

1.4. General and Specific Objectives

1.4.1. General objective

The general objective of this study is to assess Practices and major challenges of BSC implementation in Nifas Silk Lafto Sub City Education offices to forward appropriate recommendations.

1.4.2. Specific Objectives

- To assess current status BSC implementation in Nifas Silk Lafto Sub City education offices.
- To investigate the effectiveness of the of BSC monitoring and evaluation conducted by concerned body in the study area.
- To identify the major achievements of implementing Balanced Score Card Nifas Silk Lafto Sub City education offices.
- To assess challenges of BSC implementation in the study area.

1.5. Significance of the study

It is hoped that the outcome of this research study will help to improve BSC implementation of the Nifas Silk Lafto Sub city education offices and also

- It may help both sub city and wereda education offices to have awareness in planning, implementing, monitoring and evaluation of BSC to improve their service delivery mechanism.
- Help to give due emphasis for BSC implementation to upgrade education office employees' to improve their performance.
- Education sector will use it as a guideline to address the challenges they faced in implementing BSC in improving their service delivery system.
- It may be an input for other public sector organizations to extrapolate the findings of this research study.

- It contributes as a source of additional information for further research of the subject and creates awareness among concerned members of the society about the Status of BSC.
- It will also initiate other researchers to conduct a different research approach and design in the area of BSC.

1.6.Delimitation of the Study

Balanced Score card is a performance management tool that is on practice in different organizations in Ethiopia. However, dealing with all its aspects is difficult and unmanageable for the very reason that the discipline encompasses broader areas. Therefore, the study is delimited to practices and challenges of BSC implementation in Nifas Silk Lafto Sub City Education offices of the City Government of Addis Ababa.

This investigation is also delimited to education sector excluding other sectors based on the assumption that the Balanced score card of education sector is vary for various reasons. On the other hand the writer included 13 wereda education offices and 1 sub city education offices to study practices and challenges of BSC implementation in all Nifas Silk Lafto Sub City education offices. Therefore, in addition to sub city education office, Wereda 01, wereda 02, wereda 03, wereda 04, wereda 05, wereda 06,wereda 07, wereda 08, wereda 09 wereda10, wereda 11, wereda 12 and wereda 13 education offices were included.

Furthermore, the study is also delimited by geographic area to Nifas Silk Lafto sub city education offices because of various reasons. For one thing the study has to be manageable enough within resource capacity of the researcher and the problem has to be examined exhaustively; and for another, it is less problematic to gather adequate data because, the researcher is more familiar and has more access to that sub city than the others.

1.7.Limitation of the study

Time constraint, uncooperativeness of respondents in filling the questionnaires and return on time were some of the problems I have encountered while conducting this study. Additionally, balanced scorecard is a new emerging management theory, and there are no enough scientific studies in the area of education. Therefore, the literature review part of the study was not rich enough.

1.8. Operational Definition of Key Terms

Balanced Scorecard: is a tool that translates an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for a strategic measurement and management system.

Corporate scorecard: is a tool that facilitates the implementation of long term goals and strategies through a mechanism of measurement.

Performance Measure: An indicator of performance that shows how successful we are in achieving our outcomes.

Performance management: is a systematic process for improving organizational performance by developing the performance of individuals and teams. It is a means of getting better results from the organization, teams and individuals by understanding and managing performance with an agreed framework of planned goals, standards and competence requirements.

Cascade: The process of developing aligned scorecards throughout an organization each level of the organization will develop scorecards based on the objectives and measures. It can influence from the scorecard of the group to which they report.

Lagging indicators: measures that represent the consequences of actions previously taken, which it is also referred to as lag-indicators. They frequently focus on results time and characterize historical performance. Employee satisfaction may be considered a lag indicator. A good balanced scorecard must contain a mix of lag and lead indicators.

Leading indicators: these measures are considered the "driver" of lagging indicators. There is an assumed relationship between the two that suggests that improved performance in a leading indicator will drive better performance in the lagging indicator.

Strategic management system: describes the use of the balanced scorecard in aligning organization short time actions with strategy often accomplished by cascading the balanced scorecard to all levels of the organization, aligning budgets and business plans to strategy, and using the scorecard as feedback and learning mechanism.

Sub-city: is the second administration stratum of the city.

Initiatives –strategic initiatives (often simply referred to as in the scorecard vernacular) are the specific projects, activates or programs you will embark up on in order to meet or exceed your performance targets.

Perspectives- It refers to category of performance objectives or measures in is in balanced scorecard and in most organization choose the four standard perspectives such as; financial, customer, internal process, learning and growth.

Strategy- It is situated at the center of balanced scorecard system and it represents the broad priorities adopted by the organization in recognition of its operating environment and pursuit of its mission (Paul R., 2014).

1.9.Organization of the Study

This study has five chapters. Chapter one deals with problem and its approach. Chapter two consists of review of related literature. Chapter three deal with methodology and Procedure of data collection. Presentation and analysis of data were dealt with in chapter four. Finally, Chapter five consists of summary, conclusion and recommendation.

CHAPTER TWO

REVIEW OF RELATED LITERATURE

2.1. The Concept and Definition of Balanced Scorecard

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).

2.2. Public Sector Reform

Reforms which have been implemented were based on several arguments in favor of changes in the various Economic, Social and Political systems and ideology. The guiding ideas for the reforms, however, are similar as all claims to bring about improved livelihood of citizens. In the context of Public Sector Reform the main goal is to review and improve the way public organization are operated and managed. As discussed in ECA, (2004); most of the public sector reform programmes that have taken place in developing countries during the last three and half decades were introduced as part of the Structural Adjustment Programmes (SAPs) of the World Bank in the 1980s.

However, most of the more recent reforms, under the influence of the New Public Management (NPM), have been driven by a combination of economic, social, political and technological factors, which have triggered the quest for efficiency and for ways to cut the cost of delivering public services. Additional factors, particularly for Africa, include lending conditionality's and the increasing emphasis on good governance (ECA, 2004).

NPM model of governance has been pointed out that originating from the UK and the US, It has not only spread to other capitalist nations (Australia, Austria, Canada, Denmark, France, Germany, Italy, Japan, Netherlands, Norway, Portugal, Spain, and Sweden) it has also been

embraced by developing countries in Asia, Africa, and Latin America, and transitional societies in Eastern Europe (Haque, 2002).

The term 'New Public Management' is used shorthand for many of the new trends or reforms in public administration. The term is common in many European countries and is popularly employed to explain attempts to redefine administrative culture and structures in government. In USA, although the term NPM is not current, similar terms such as 'reinventing government' and 'post bureaucratic reform paradigm' are often used (Massy 1997, 7 cited by Paulos, 2001). In many countries of the South, NPM, coined by some as 'Governmental Approach to Civil Service Reform', is used to cover the administrative reform measures that are being undertaken, on the recommendation of the World Bank, IMF or other donors (Larbi 1999 cited by Paulos, 2001).

There is little doubt that the new public management has made significant inroads in the UK, giving rise to wide-ranging reforms of the public sector's organisation and procedures. The disaggregation of the civil service into smaller executive agencies, for example, marks a major transformation in the structure of the British governmental system. Yet, the policies implemented by successive British governments to reform the nature of public service provision have not been without weaknesses. When we seek to evaluate the three main planks of public sector reform in the UK - decentralization, enhanced accountability and the 'marketization' of public service delivery - we find that their implementation has been problematic. (Promberger and Rauskala, 2003).

The civil service reform packages first introduced to Africa were accompanied by the SAP, which mainly aimed at increasing the public sector efficiency by reducing the cost of public sector employment through downsizing civil service size. This was followed by the NPM-like reforms, which involved much more ambitious attempts at total restructuring of the civil service (Ayee, 2001 cited by Solomon 2013). Both CSR packages uphold assumptions of neo-liberal economic policies, and are thus aimed at reducing the role of the state in economic development (Solomon 2013).

The driving force behind most of the recent public service reforms under the influence of the New Public management (NPM) is the need of governments to respond to changes caused by economic, social, political, and technological factors, which made the old ways of public sector management irrelevant. The ever increasing change in economic, social, political, and

technological environment has demanded more efficient and effective management systems. An additional factor that necessitated implementation of civil service reform, particularly in the case of Africa in general, is lending conditionality's of world financial institutions, including the World Bank and IMF (ECA, 2004).

Another main justification for NPM-style PSR is developmentalism(Monteiro, 2002; Edigheji, 2008 cited by Solomon, 2013). Many African countries such as Ethiopia, Ghana, Mauritius, Senegal and Uganda, have embarked on comprehensive reforms aimed at improving the quality of life of their citizens, and creating new government machineries to establish efficient and effective management systems.

However, despite the tremendous efforts and resources allocated to reforms, little progress has been made, and many African countries have not come close to their goal of developing and transforming their societies to the same standards as developed countries (ECA, 2004).

Like other African countries, Ethiopia has been undergoing civil service reform with donor funds first under Structural Adjustment Program (SAP) and later another phase of reform under the umbrella of New Public Management (NPM) in the 1990s. There were various PSR efforts made by successive Ethiopian governments before the introduction of these donor-funded civil service reform programs (Solomon 2013).

The civil service reform program of Ethiopia included the aforementioned five sub-programs: Top management system reform; Human resource management reform; Expenditure management and control reform; Civil service ethics reform and Public service delivery reform. In most countries, the major emphasis has been placed on the civil service administration part of reform that aims at only restructuring organizational and improving human resource management (Osborne &Gaebler, 1993; Kettl et al., 1996, cited by Solomon, 2013);

In May 2003, the government designed and began implementing a consolidated five year federal program of public sector capacity building (PSCAP) that includes the CSRP as one of its six sub-programs components. The government commenced the third phase of its reform agenda in the form of the Five-Year public Service Delivery Capacity Building Program following the launch of the Public Sector Capacity Building Program (Mohammed, 2008).

Some of the objectives of this program included building the capacity of the Civil Service to enable the successful execution of the government policies and programs, enhancing transparency and accountability of the Civil Service, building a Civil service that is ethical and free of corruption, and facilitating the Civil Service's provision of efficient and fair services to the public (Getachew& Common, 2006). To this end, various management tools such as Business Process Reengineering (BPR), Strategic Planning and Management (SPM), and Performance-Based Management System (PBMS) were introduced (Tilaye, 2007 cited by Solomon 2013).

The Balanced Scorecard has been largely used as strategy and performance framework in private sector organizations throughout the world. After the introduction of New Public Management, it started to be used in public and non-profit organizations in order to facilitate the performance management process (Gomes 2009).

2.3 Historical Background of Balanced Scorecard

The Balanced Scorecard (BSC), originated by Kaplan and Norton in 1992. It was originally developed for the private sector. Lately, it was expanded for public and nonprofit organizations. It is used as the means of clarifying and communicating the strategy, aligning work unit and individual goals to strategy, linking objectives to long-term targets and budgets, and conducting performance evaluation to improve strategy (Kaplan and Norton, 2001).

Since then a number of organizations adopted the Balanced Scorecard and achieved immediate results. Kaplan and Norton discovered these organizations were not only using the Scorecard to complement financial measures with the drivers of future performance but were also communicating their strategies through the measures they selected for their Balanced Scorecard. As the Scorecard gained prominence with organizations around the globe as a key tool in strategy implementation, Kaplan and Norton summarized the concept and the learning to that point in their 1996 book, *The Balanced Scorecard* (Niven 2002).

Since that time the Balanced Scorecard has been adopted by over half of all Fortune 1000 organizations. The momentum continues unabated, with companies large, medium, and small taking full advantage of the tool's profound simplicity and unmistakable effectiveness. Once considered the exclusive domain of the for-profit world, the Balanced Scorecard has been translated and effectively implemented in both the nonprofit and public sectors (Niven, 2006)

The name “Balanced Scorecard” reflects the Balance between (Kaplan and Norton 1992): short-term and long-term objectives, financial and non-financial measures, lagging and leading indicators and external and internal performance perspectives.

In Ethiopia, BSC was launched in May 2009. BSC is considered as change and performance management tool was implemented in many public sector organizations in Ethiopia (Ministry of Capacity Building (MOCB), 2010).

2.4 Balanced Scorecard as Strategic Management tool

Strategic Management is managing for the Future or Competing for the Future as had been remarked by the renowned strategic management experts, Hamel and Prahalad. As Peter Drucker had warned, management has no choice but to expect the future, to attempt to mould it, and to balance short-range and long-range goals. The futures will not just happen if one wishes hard enough. It requires decision-now. It requires risk-now. It requires action-now. It requests allocation of resources-now. It requires work-now (Administrator, 2006). Strategic management process is a full set of commitments, decisions, and actions required for a firm to achieve strategic competitiveness (Hitt et al., 2011).

It involves the planning, directing, organizing, and controlling of company’s strategy related decisions and actions (Wachiuri, 2008). Pearce and Robinson (2011) have defined strategy management as the set of decisions and actions that result in the formulation and implementation of plans designed to achieve a company’s objectives. Therefore, strategy management deals with the formulation, execution, assessment, and control of strategic decisions in order to achieve organizational goals and objectives.

The concept of strategy is multidimensional in which different scholars have defined differently depending on the context and perspective. Some scholars including Hofer and Schedule (1978), and Grant (2010), have looked strategy as the link between organization and its environment. Others such as Pearce and Robinson (2011), Johnson, Schools, & Whittington (2008), and Chandler (1962) have noted strategy as determination of long term direction, and purpose for an organization (Mohamed 2013).

The BSC as a strategic management system provides feedback around both the internal business processes and external outcomes in order to continuously improve strategic performance results.

When fully deployed, the BSC can provide an efficient and effective performance-based management system that (Norton and Kaplan, 1993, 2000).

The justification behind the Balanced Scorecard concept is to move beyond financial or cost accounting performance metrics as long-term strategic drivers. Reasons for this include looking beyond short-term focus and not using only financial performance indicators, because financial performance alone cannot communicate an organization's strategy to its employees and management. (Kamran, 2009). Be aware of strategy is represented by the high-level plans management set up to lead the organization into the future. Others would argue strategy rests on the specific and detailed actions you take to achieve your desired future. To others still, strategy is practically the same as to best practices. Finally, some may consider strategy a guide of consistency of action over time (Niven, 2006). Niven also ideally produced the Balanced Scorecard through a shared understanding and translation of the organization's strategy into objectives, measures, targets, and initiatives in each of the four Scorecard perspectives.

The Balanced Scorecard is more than a critical or an operational measurement system, it depends on how an organization brings the Balanced Scorecard tool to play, it can be used both for internal management control and/or as a more externally oriented system, designed to create admission for owners and other interest parties (Andre'asson, 1999:Pp.36-37). Innovative companies are using the scorecard as a strategic management system, to manage their strategy over their long run (Kaplan& Norton, 1996a: p10).

2.5. BSC as a tool for performance measurement in organization

The BSC is considered by internal (politicians, managers, councils) users as a good and useful tool for performance measurement in Local Governments LGOs (Malmi, 2001; De Bruijn, 2007; Johnsen&Vakkuri, 2006; Lilian Chan, 2004). Kaplan and Norton(1992) argue that the BSC is used to measure the financial and non-financial goals in public organizations as well as to clarify organizations' strategies. Kaplan and Norton(2001) also claim that the original intention of the BSC was to be used for profit making firms.

However, the BSC can be applied in the Public organization as well by putting customers at the top of the hierarchy. In public organizations, the focus is mostly on the citizens. Customers in the public services sector are clients, students, patients and citizens, and the owners are the

parliament and the government (Talbot, 1999). Public organizations do not exist to make profit because they provide public services to citizens.

Public organizations are characterized by customer focus and quality of services, which means that non-financial factors are equally important (Aidemark, 2001). Kelly and Lewis (2009) mean that the Public Sector organizations are providing public services to citizens, which means that public organizations are considered as non-financial performers. According to Aidemark (2001), the BSC measures more than just financial dimensions and that are why the BSC fits into the Public Sector (Reshitaj, Tikhonova, 2013). To assist the company's strategic and learning processes, the balanced scorecard should be continually updated with current and operationally relevant information.

Inputs are needed at all stages of BSC initiative. It should act as a facilitator and has an important role at different stages of the BSC initiative in forms of (Olve et al 2003): preparing the initial stages of the BSC programmed, defining and linking measures setting goals, and observing performance, managing strategic initiatives and action plans. At the beginning of the BSC initiative, a summary of materials, which arise from working on the strategy, must be introduced in the scorecard. This process could be considered well formulate if the strategy map explicitly links the goals with the more concrete success factors and metrics in each perspective; followed by a set of initiatives.

Further, the relationship between different scorecards must be clearly articulated every metric must be defined in a concise and systematic way. In accordance with the predefined time schedules, targets must be reviewed and appropriate initiatives defined. As is already stated, operating and maintaining the scorecard requires continuous inputs. The BSC is supposed to boost new behaviors, communication and cooperation if information is not duly entered into the system, the balanced scorecard initiative will probably be worthless.

Even if the required information is recorded in the scorecard and its databases, it has never been retrieved and viewed by the people who are supposed to benefit from the system; it will not make only worthwhile contribution to the organization or justify the investment put into the balanced scorecard (Olve et al, 2003). Niven (2006) emphasizes the problem of gathering and entering data into the BSC, in this view, this can sometimes represent a unique challenge. He

uses the form “balanced scorecard police” for people in the organization that, trying to collect data on the origination, have to negotiate with different owners of the data and measures.

By definition, the balanced scorecard is not a complex concept (no more than 20 measures scorecard spread across four perspectives, combining financial and nonfinancial measures). In the effect, the processes of collecting, analyzing, reporting and distribution information related to a BSC initiative can be labor intensive and time consuming, which may create many problems, especially in large or complex organizations. This process may represent exhausting work on which people may spend the majority of the time planned for the BSC initiative. Such problems may be overcome by designing a system to provide scorecard information automatically from other transaction systems in the origination (Niven, 2006, Olve, 2003).

From the above-mentioned idea, it can be inferred that balanced scorecard has its own software that helps to implement process. By applying performance measurement software one can thus get the right performing information to the right people at right time. This software is called automation that also adds structure and discipline to implementing the BSC system helps transform disparate organizational data into information and knowledge, and helps communicate performance information. Similarly, automation can be defined briefly as follows: Using software to automate the collection, reporting, and visualization of performance data. Transforming performance measurement data into useful information and business intelligence; presenting performance information to the people who need it in a visually appealing format and using performance information to better in terms of decision-making.

Automating your balanced scorecard provides several advantages like maximizes its use as a measurements system, strategic management system, and communication tool; allows organizational to perform. Complicated evaluations of performance and critically examine the relationship among their performance measures it supports true organization wide deployment of the tool; without thus of an automated solutions managing the process and ensuring alignment can prove difficult; and also communication and feedback may also be dramatically improved with scorecard software.

2.6. Benefits from Effectively Implementing a BSC Model

Organizations initially adopt the BSC for a variety of reasons, including gaining clarification, consensus, and focus on their strategy and then communicating that strategy throughout the

organization. However, the BSC is more than a tactical or an operational measurement system. The BSC can be the foundation of an organization's management system since it helps to align and support key processes, including clarification of strategy, communication of strategy, alignment of multiple objectives, alignment of strategic initiatives, and linking of strategic objectives to long-term goals. Used in this way, the BSC can become a powerful strategic management system (Norton and Kaplan, 1996, 2000).

The BSC has brought a revolution into performance measurement as it provides various benefits, like helping to clarify gain consensus about strategy, improving communication of the organizations vision and strategy, linking strategic objectives to long term targets and annual budgets, increases focus on organizational strategy and results, more organizational performance by measuring what matters, aligns organization strategy with the work people do on a day to day basis align departmental and personal goal to the strategy, focuses the drivers of future performance, encourages organization to perform periodic and systematic strategic reviews, helps to prioritize / initiatives, and helps organizations to obtain feedback to learn about and improve strategy(Kaplan and Norton, 2001; 1996 as cited in Tilaye, 2011).

Kaplan and Norton (1996) argue that the BSC is a management system (not only a measurement system) that enables organizations to clarify their vision and strategy and translate them into action. It provides feedback around both the internal business processes and external outcomes in order to continuously improve strategic performance and results. When fully deployed, the BSC transforms strategic planning from an academic exercise in to the nerve center of an enterprise. More specifically, the BSC has brought a revolution into performance measurement as it provides the following benefits:

BSC is also gaining acceptance by public as well as the not-for-profit organizations across the globe. However, the adoption and use of BSC in higher education institutions is relatively new with little research carried out in the area. It is due to such theoretical and practical gaps common in Ethiopia that this case study was conducted by the researcher (Kaplan & Norton (1996).

In the 1980s many academics and consultants became concerned that too much emphasis was being put on financial and accounting measures of performance. Management accounting systems had been perfected to produce detailed cost break downs and extensive variance reports but these were seen as not being useful for managing a business because they were too internally focused

and were backward looking. To overcome these shortcomings various academics and consultants started to consider the concept of balance. (Bourne, 2000: p.11).

Translates mission and vision into clear measurable outcomes that define success, and that are shared throughout the organization as well as with customers and shareholders; Provides a tool for assessing, managing, and improving the overall health and success of organizational systems; Facilitates the shift from prescriptive, compliance based oversight to an ongoing, forward-looking strategic partnership; Includes measures of quality, cost, customer satisfaction, employee satisfaction, motivation, and employee skills to provide an in-depth understanding of the critical performance drivers; Measures process efficiency providing a rational basis for selecting what business process improvements to make first; Allows managers to identify performance drivers and cause and effect relationships and expand their usage in new strategic initiatives (Polymenidis June 2003).

2.7. Factors that impact on the implementation of scorecard

The public sector found that even with unique characteristics not found in the private sector, they were able to easily adapt and implement the Balanced Scorecard as a performance management tool. Some of the characteristics unique to the public sector that impact the implementation of the scorecard are: (Procurement Executives' Association, 2005)

1. Budget Process: Agencies must budget up to two years in advance.
2. Data Collection: Data collection and reporting are delayed.
3. External Factors: Uncontrollable political factors affect the process.
4. Hiring and Training Constraints: Limited flexibility at the department level.

Despite these and other unique characteristics of the public sector, there have been noted successes of agencies implementing the Balanced Scorecard method as a strategic tool. In order to achieve success, agencies had to move from the old method of measuring performance, which was a concentration on goals and projects, but not strategy, to a new idea, which is based on strategy and objectives.

The public sector reforms have focused on increasing efficiency and effectiveness, seeking excellent organization. To achieve this aim, the need to plan, control and report on the

performance of public sector organizations has been a central idea in many government reforms. Many scholars have referred to profit maximization as the main difference between the private and the public sector (e.g. Boland and Fowler, 2000), and hence the lack of a bottom line against which performance can be measured in the public sector. On the other hand, some argue, that since there still exists an equivalent financial measure to profitability in the public sector which is value for money, then, there is no considerable difference between both sectors (Jackson, 1990).

In this respect, it can be argued that difficulties with Performance Measurement Systems (PMS) in the public sector do not lie in the lack of bottom line performance measure but in the complexities surrounding its measurements. Notably, however, given a profitability measure and the objective of making a profit, the various levels of a private firm can in principle relate their activities to the contribution they make to the firm's profitability (Jackson, 1986).

The lack of clear objectives for the public sector organizations, on the other hand, makes it problematic to set intermediate objectives for all levels of employees within the public sector. It should be noted at this stage that a key potential role of performance indicators in performance measurement in the public sector is clarification of objectives, which becomes even more important with the presence of Performance related pay (PRP) and performance management systems such as Office for Standards in Education (OFSTED) in schools (Mayston, 2000).

According to Dixit (2002), the one distinguishing feature of the public sector is the presence of multiple principles which influences the optimal performance measurement and incentive structure. Moreover, as a service provider, the public sector will be faced with the difficulties of quantifying their main performance measures such as customer satisfaction, and quality of service (Jackson, 1990); which also mainly rely on human resources who being calculative receptors have discretion over their effort and hence need consistent monitoring and directing towards the organization's goals (Neely et al., 1995 as cited in Sor 2006).

The Balanced scorecard (BSC) implementation in nonprofit organizations is similar with public sector organization. From the literature on balanced scorecard, it can be seen that the four major perspectives can be adjusted. Some national units with special conditions and some non-profit organizations have the same balanced scorecard structure as the business balanced scorecard. The literature also suggests that profit and non-profit organizations could have the same balanced

scorecard framework. Non-profit organizations must emphasize the financial costs and benefits of performance management, whereas profit organizations must emphasize on achieving the organizational mission and vision.

The culture characteristics of non-profit organizations must pay close attention to their mission and vision. However, the main objective of profit organizations is to create profits and maintain sustainable business operations. Hence, businesses must pay attention to their financial performance. Therefore, balanced scorecard framework of profit or non-profit organizations can adjust according to individual case study or industry culture characteristics (Frank, 2010).

The intention of the Public Sector Scorecard (PSS) is to compliment the BSC, fitting the culture and values of the public and voluntary sectors. It focuses much more on the outcome and this emphasis is made in the seven different perspectives; Service user/Stakeholder, Strategic key performance outcomes, Financial, Operational Excellence, Innovation and Learning, Leadership, and People, Partnership and Resources.

They are divided into three different levels; 1) Capability 2) Processes, and 3) Outcomes (Sheffield Hallam University, 2009). The Public Sector Scorecard (PSS) is an integrated service improvement and performance management framework for the public and third sectors. It has three phases - strategy mapping, service improvement, and measurement and evaluation.

2.8. Perspective of Balanced Scorecard

Balanced scorecard is management system that enables your business set, track and achieves its business strategies and objectives. Once the business strategies are developed, they are deployed and tracked through the four legs of balanced scorecard. These four legs of balanced scorecard are made up of four distinct business perspectives: customer leg, financial leg, the internal business process leg and finally the knowledge, education and growth leg (Chuck and rick *et.al*, 2007). There are a number of balances in balanced scorecard, among which is the balance or equilibrium between four historical domains or perspectives considered to be mutually linked in terms of strategy and performance.

When it comes to Paul N., (2002) view of the balanced scorecard is like a tree that composed of four perspectives: the learning and growth perspectives are roots, the trunk is the internal process perspectives, customers are the branches and the leaves are the financial perspectives. Each

perspective is interdependent on those below as well as those above. It is a continuous cycle of renewal and growth. Leaves (finances) fall to fertilize the ground and the root system, which stimulates growth throughout organization.

2.8.1 Customer Perspective

The customer perspective aims at identifying the customer and market segments in which the organization compete, and accordingly it measures to track related performance (Kaplan and Norton, 1996, p.26). The customer perspective should ask how an organization appears to customer in order to achieve the organization's vision and mission. This reflects the factors are important to customers and these factors in: time, quality, performance, service, and cost (Ibid).

According, Niven (2006,p.14), measurers in the customer perspective should answer three questions: what are our target groups of customer; what do they expect or demand from is and what would the value proposition for us be in serving them the most common measurers for this perspective include: customer satisfaction, customer loyalty, and market share (Ibid). Thus, the customer perspective examines meeting and exceeding customer expectation.

2.8.2 Internal Business Process Perspective

In the internal process perspective of the scorecard, the key processes the firm must excel at in order to continue adding value for customers and ultimately shareholders identified. Each of the customer disciplines just outlined will entail the efficient operation of specific internal processes in order to serve customers and fulfill value proposition (Niven, 2006, P.15).

Traditional approaches of measuring the internal processes focuses on monitoring and improving existing business processes, the balanced scorecard approach focuses on measuring, monitoring and improving the business processes by, when needed, identifying entirely new processes which integrates measures for both the long-term innovation cycle and the short-term operation cycle (Kaplan and Norton, 1996,p.26-27).

2.8.3 Financial Perspectives

The financial objectives serve as the focus for the objectives and measures in all the other scorecard perspectives. Every measure selected should be part of link of cause and effect relationships that culminate in improving financial performance. The scorecard should tell the story of the strategy, starting with the long run financial objectives and then linking them to the sequence of actions that must be taken with financial processes, customers, internal processes

and finally employees and systems to deliver the desired long run economic performance. For most organizations, the financial themes of increasing revenues, improving cost and productivity, enhancing asset utilization and reducing risk can provide the necessary linkages across all four perspectives (Kaplan and Norton, 1996, p.47).

Niven (2006, p.16) states that, financial measures as a critical component of balanced scorecard, especially so in the profit world. The objectives and measures in this perspective tell us whether our strategy execution that is detailed through objectives and measures chosen in the other perspectives is leading to improved bottom-line results. We can focus all of our energy and capabilities on improving customer satisfaction, quality on-time delivery or any number of things, but without an indication of their effect on the organization's financial returns, they are of limited value. We normally encounter classic lagging indicators in the financial perspectives. Typical examples of financial perspectives are profitability, revenue growth and asset utilization.

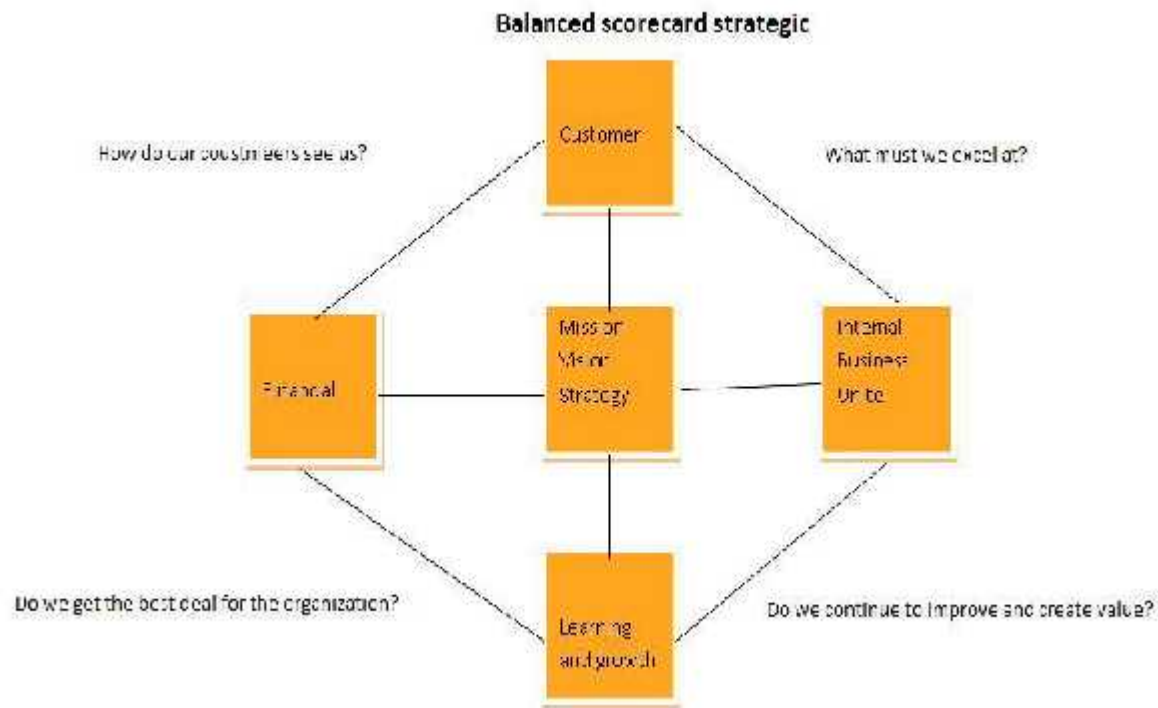
2.8.4 Learning and growth perspective

Internal measure for the scorecard should stem from the business processes that have the greatest impact on customer satisfaction factors that affect cycle time, quality, employee skills and productivity (Kaplan and Norton, 1992, p.75)

This perspective answers the fundamental question to achieve our targets and accomplish core activities, how must we learn, communicate and work together? and it is the foundation upon which the balanced scorecard is built. Niven (2006, 16) notes that measures of the Learning and Growth perspective are the enablers of the other perspectives. It also emphasizes that knowledge, employee skills and satisfaction, the availability of information and adequate tools are frequently the source of growth and therefore the most common measures of this perspective.

Organizational learning and growth come from three principal sources: people, systems, and organizational procedures. Businesses will have to invest in reskilling employees, enhancing information technology and systems, and aligning organizational procedures and routines (Kaplan and Norton, 1996, p.28-29).

Figure 1: Four balanced scorecard perspectives



Source: Richard H. et.al. 2000

2.9. Balanced Scorecard Initiative Principles

The Balanced Scorecard enabled the early-adopting companies to focus and align their executive teams, business units, human resources, information technology and financial resources to their organization's strategy, creating breakthrough performance (Kaplan and Norton, 2001). There are five principles of BSC as initiative in creating strategy-focused organizations (Ibid).

The first principle is translating the strategy into operational terms using building strategy maps and scorecards. The second principle is aligning the organization to the strategy by creating corporate role, business unit synergies and shared service synergies. The third principle is making the strategy everyone's everyday job through strategic awareness, personal scorecards and balanced paychecks. The fourth principle is making strategy a continual process through linking budgets and strategies, analytics and information systems and strategic learning. Finally, the fifth principle is mobilizing change through executive leadership.

2.10. Benefits from Implementing a Balanced Scorecard

Organizations initially adopt the balanced scorecard for a variety of reasons, including gaining clarification, consensus, and focus on their strategy and then communicating that strategy throughout the organization. However, the balanced scorecard is more than a tactical or an operational measurement system. The balanced scorecard can be the foundation of an organization's management system since it helps to align and support key processes, including clarification of strategy, communication of strategy, alignment of multiple objectives, alignment of strategic initiatives, and linking of strategic objectives to long-term goals. Used in this way, the BSC can become a powerful strategic management system (Kaplan and Norton, 1996, p.291).

The BSC has brought a revolution into performance measurement as it provides various benefits. Among these, helping to clarify gain consensus about strategy, improving communication of the organizations vision and strategy, linking strategic objectives to long term targets and annual budgets, increasing focus on organizational strategy and results, more organizational performance by measuring what matters, aligns organization strategy with the work people do on a day to day basis align departmental and personal goal to the strategy, focuses the drivers of future performance, encourages organization to perform periodic and systematic strategic reviews, helps to prioritize / initiatives, and helps organizations to obtain feedback to learn about and improve strategy (Ibid).

2.11. The Balanced Scorecard in the Public Organizations

The Balanced Score Card (BSC) was originally developed for the private sector; it has also become more widely used in public sectors (Barry 2000, Berman and Wang 2000).

The major departure of public organization BSC from private one is the public organization's BSC focus in three high-level perspectives that are costs of rendering services for public, value/benefit of the service, and support of legitimizing authorities (Niven, 2002). Unlike the private sector, where financial measures are used for profitability in the public sector the focus is of initiating the programs and making best use of resources. None the less, the assignment of shaping the measures, targets and collecting the relevant information for non-financial measures is difficult task (Niven, 2005).

According to Kaplan (2001), the Balanced Score Card has enabled public owned organizations to link their vision, mission and strategy statements to the day-to-day operational actions. It is also shift their focus from programs and initiatives to the outcomes of the programs and initiatives. Thus, achievement for public organizations should be measured by how effectively and efficiently they meet the needs of the public. Concrete objectives must be defined for customers and community. Financial considerations can play a facilitating or constraining role, but will hardly ever be the primary objective (Kaplan and Norton, 1996).

2.12. Successful Step by Step Implementation of the Balanced Scorecard

2.12.1. Assessment

It involves conducting the organization assessment of the strategic elements: the mission and vision, Strengths, weakness, opportunities and threats (SWOT) and organization values. It also about preparing a change management plan for the organization, which will entail conducting a change readiness review to determine how ready the organization is in embarking on such a journey and what needs to be put in place to make it ready. In order to implement BSC successfully organizations should have to undertake SWOT analysis, then identify enablers (opportunities and strength) and pains (weakness and threats) and also identify target customers and stakeholders this is done by taking in to account the organization's mission, vision and core values. This will help to provide direction to the organization successes (Makakane, 2007).

2.12.2. Strategy

Before discussing Strategy it is important to see vision statement, because it is a basis for formulating strategies and objectives. A vision statement provides a word picture of what the organization intends ultimately to become which may be 5, 10, or 15 years in the future. This statement should not be abstract; it should contain as concrete a picture of the desired state as possible and also provide the basis for formulating strategies and objectives. A powerful vision provides everyone in the organization with a shared mental framework that helps give form to the often abstract future that lies before us.

Vision always follows mission (purpose) and values. A vision without a mission is simply wishful thinking, not linked to anything enduring. Typical elements in a vision statement include the desired scope of business activities, how the corporation will be viewed by its stakeholders

(customers, employees, suppliers, regulators, etc.), areas of leadership or distinctive competence, and strongly held values (Niven, 2006).

Rohm, et al. (2013), cited in (Masresha, 2015) define strategy as positioning choices made (the path) and actions taken to move the organization from its current state to some desirable future state. Strategy translates the mission and vision into programs, products, projects, services and activities that can be acted upon, monitored, measured and evaluated for effectiveness. The strategy step includes:

A. Choose balanced scorecard perspectives: Perspectives tell the value creation story. The naming convention and arrangement of perspectives will vary slightly depending on the type of organization. Civilian government, defense and non-profit organizations are mission driven therefore these organizations use different value creation logic than business and industry organizations.

B. Choose high-level strategic themes and results: Strategic themes are the focus areas that build on customer value proposition to define the organization's high level business strategy. Break down the vision and mission into action and focus energy and on desired strategic result/end outcomes from successfully executing the organization's strategy. Thematic areas are complementary and reflect both internal and external considerations. Taken together, they represent the organization's collective organization-wide "pillars of excellence" (Masresha, 2015).

2.12.3. Objectives

Objectives refer to the actual results the organization hopes to achieve. A strategic objective is used to break strategic themes into more actionable activities that lead to the strategic results (Rohm, 2008). According to stellar leadership cited in (Tzion, 2014) strategic objectives are also used to translate strategy into measurable and actionable components that can be monitored.

2.12.4. Strategy Maps

The strategy map has turned out to be as important an innovation as the original Balanced Scorecard itself. Executives find the visual representation of strategy both natural and powerful. Strategy maps provide increased granularity for executives to describe and manage strategy at an operational level of detail. A strategy map provides a visual framework for an organization's

strategy how it intends to create value. Specifically, a good strategy map will link together: the desired productivity and growth outcomes, the customer value proposition which will be needed, outstanding performance in internal processes and the capabilities required from intangible assets.

In effect, a strategy map captures the organization's strategy in visual form so that managers can better execute their desired strategy. Strategy maps are built around the structure of these four perspectives. They ensure that the organization's objectives in each of these perspectives are consistent and internally aligned (ISORAITÉ, 2008).

2.12.5 Performance Measures

Effective performance measurement is a key in ensuring that an organization's strategy is successfully implemented. It is about monitoring an organization's effectiveness in fulfilling its own predetermined goals or stakeholder requirements. A company must perform well in terms of cost, quality, flexibility, value and other dimensions.

A performance measurement system that enables a company to meet these demands successfully is essential. It helps ensure better informed and more effective decision making at both strategic and operational levels.

Performance measurement has evolved from purely financial performance measures such as profit, cash flow or the return on capital employed (ROCE). Today there is greater emphasis on non-financial and multi-dimensional performance measures to understand and manage the performance of the organisation to achieve its goals (Harvey, 2008)

2.12.6. Initiatives

The strategic initiatives are developed that support the strategic objectives. This is where the projects that have to be undertaken to ensure the success of the organisation (the extent to which the organisation fulfills its mandate or vision) are drafted and assigned. To build accountability throughout the organization, performance measures and strategic initiatives are assigned to owners and documented in data definition tables.

2.12.7. Automation

Automation involves automating the Balanced Scorecard system, and consists of analyzing software options and user requirements to make the most cost-effective software choice for today and to meet enterprise performance information requirements in the future. Automation is purposely put as Step 7 on the 9-step framework, to make sure that the proper emphasis is placed on strategic thinking and strategy development before "software seduction" sets in (Makakane, 2007).

2.12.8. Cascading

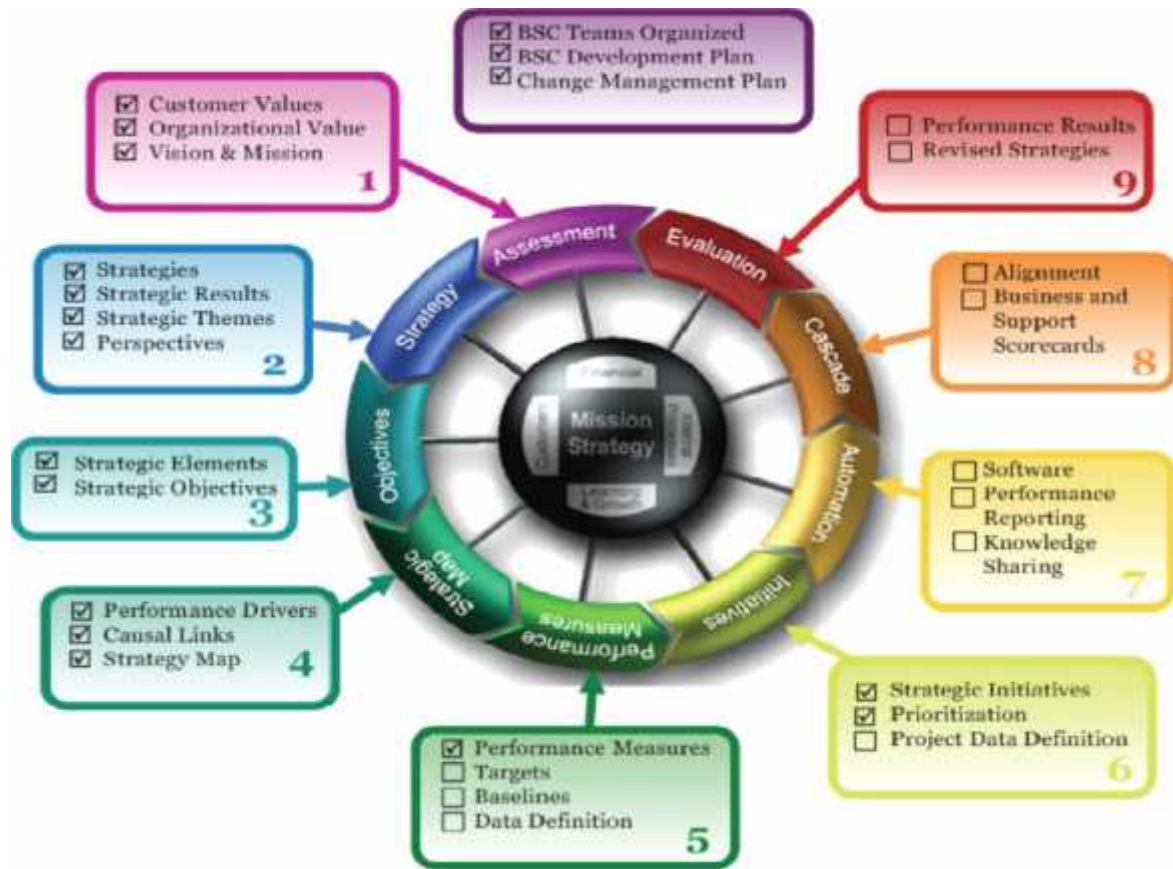
Cascading involves cascading the corporate scorecard throughout the organisation to business and support units. Then team and individual scorecards are developed to link day-to-day work with departmental goals and corporate vision. Cascading is the key to organisation alignment around strategy. Optionally, objectives for customer-facing processes can be integrated into the alignment process to produce linked outcomes and responsibilities throughout the organisation. Performance measures are developed for all objectives at all organisation levels.

As the scorecard management system is cascaded down through the organisation, objectives become more operational and tactical, as do the performance measures. Accountability follows the objectives and measures, as ownership is defined at each level. An emphasis on results and the strategies needed to produce results is communicated throughout the organisation (Makakane 2007).

2.12.9. Evaluation

Evaluation ensures that the strategic planning and management system is dynamic and incorporates continuous improvement into day –to- day operations and management (Rohm, et al., 2013). The organization process is similar for all types of organizations, but how often it's performed depends on the operating environment and the need for performance information to better inform decision making (Rohm, et al., 2013 cited in Masresha, 2015). They stated organizations that operating in dynamic competitive environment evaluates more frequently BSC implementation.

Figure:2: Step by Step Implementation of the Balanced Scorecard



Source: (<https://balancedscorecard.org/Resources/The-Nine-Steps-to-Succe>)

2.13. Implementation of Balanced Scorecard in Ethiopia

In the context of Ethiopia, the government introduced the BSC as a tool that would be used for performance management in May 2009 (MoCB, 2010, p.144). This tool is used to strength the management of performance in the civil service. The BSC tool enables the strategy of an institution to surge down through the different layers of governance (Ibid).

According to Ministry of capacity building (2010), at the entity level, a ministry of agency provides a highest expression of tangible and identifiable results that the government expects, below the ministry of Agency level, the results are further cascaded down to process teams and individual members of staff. The BSC performance management tool identifies for output and interventions for which measures or indicators are set.

Since BSC values intangible asset such as human resource and processes and their technologies, its application helps much to strengthen the civil service professionalism. The developmental and motivational aspects of BSC can contribute much to create high performing civil service institutions which emphasize the importance of professionalism. The performance management system of BSC helps much to improve values of professionalism (Adebabay, 2011, p.12)

In Addis Ababa city administration, balanced scorecard was first introduced in 2009 which it has implemented it based on the best practice of the city Charlotte experience. (AACGCAO, 2002).

2.16. Barriers to the implementation of the balanced scorecard

If we accept the premise that strategy formulation is as critical in today's fast-paced, rapidly evolving business environment as it ever was, then we can move to a more fundamental issue the effective implementation of strategy. While the development of winning strategies has never been a simple task, the successful implementation of those strategies has been a much more daunting task indeed.

According to Kaplan and Norton (1996), the disconnection between strategy formulation and strategy implementation is caused by barriers erected by traditional management systems. They have identified these as the systems organizations use to establish and communicate strategy and directions, allocate resources, define departmental, team and individual goals and directions and provide feedback. They have broken these down specifically to include visions and strategies that are not actionable, strategies that are not linked to departmental, team or individual goals, strategy that is not linked to resource allocation and lack of feedback on how the strategy is being implemented and whether it is actually working.

Strategy implementation skills are not easily mastered. Strategy implementation is the most difficult part of most managers' jobs, more difficult than strategy formulation. The ability to implement strategies is one of the most critical managerial skills. Managers keen on succeeding at strategy implementation must master systems thinking to be able to coordinate a wide range of efforts aimed at transforming intentions into action, and take care of factors impeding implementation.

Based on Kaplan and Norton (1996) there are four main challenges of strategy implementation. First, organizations develop visions and strategies that are not actionable. This occurs when the

organization cannot translate its vision and strategy into terms that can be understood and acted upon. Secondly, the formulated strategies may not be linked to departmental, team and individual goals. The implication of this is that the long term requirements of the business unit's strategy are not translated into goals for departments, teams and individuals. Rather, departmental performance remains focused meeting financial budgets established as part of traditional management control process.

Third, an organization can formulate strategies that are not linked to long and short term resource allocation. This arises out of the need by many organizations to separate the processes of long-term strategic planning and annual budgeting. The consequence of this is that discretionary funding and capital allocations are often unrelated to strategic priorities. Lastly, many organizations obtain feedback that is tactical, not strategic. This means that there is lack of feedback on how the strategy is being implemented and whether it is working.

According to Ansoff&Mcdonnel (1990) Major challenges to strategy implementation are inadequate planning and communication, ineffective coordination of implementation activities, insufficient capabilities of employees and inadequate training given to lower level employees. Others are a lack of clear responsibility being fixed on implementation and lack of support from other management levels.

The following are potential barrier that should be avoided when implementing BSC:

Lack of well-defined strategy. The balanced scorecard relies on well-defined strategy and an understanding of the linkages between strategic objectives and metrics. Without the foundation, the implementation of the balanced scorecard is unlikely to be successful.

Using only lagging measures :many managers believes that they will reap the benefit of balanced scorecard by using a wide range of non-financial measures .care should be taken to identify not only lagging measures that describe past performance but also leading measures that can be used to plan for future performance.

Use of generic metrics: it usually not sufficient simply to adopt the metrics used by other successful firms. Each firm should put its own strategy and competitive position.

Source (<http://www.netmba.com/accounting/mgmt/balanced-scorecard/>)

Most companies are still organized for the industrial era, utilizing command and control orientations that are inadequate for today's environment. Scorecard architects .Kaplan and Norton, believe the answer lies in four barriers that must be surmounted before strategy can be effectively executed. These barriers are the vision barrier, the people barrier, the resource barrier, the management barrier respectively. Niven (2006) notes the following barriers to strategy execution. **a.** Vision barrier – only 5% of the workforce understand the strategy **b.** People barrier – only 25% of managers have incentives linked to strategy **c.**Management barrier – 85% of executive teams spend less than one hour per month discussing strategy and **d.** Resource barrier – 60% of organizations don't link budgets to strategy.

2.14.1. The Vision Barrier

The vast majority of employees do not understand the organization's strategy. This situation sufficed at the turn of the twentieth century when value was derived from the most efficient use of physical assets, and employees were literally cogs in the great industrial wheel. However, in the information or knowledge age in which we currently exist, value is created from the intangible assets—the know-how, relationships, and cultures existing within Measuring Organizational Performance and the Need for a Balanced Scorecard the organization. Most companies are still organized for the industrial era, utilizing command and control orientations that are inadequate for today's environment (Paul R., 2006).

2.14.2 The People Barrier

According to Paul R, (2006), Incentive compensation arrangements have been with us for quite some time, but have they been linked to the right things? Most systems provide rewards for the achievement of short-term financial targets, not long-term strategic initiatives. Recall the earlier admonition: What gets measured gets done. When the focus is on achieving short-term financial targets, clever employees will do whatever it takes to ensure those results are achieved. This often comes at the expense of creating long-term value for the firm.

2.14.3 The Resource Barrier

Sixty percent of organizations don't link budgets to strategy. This finding really should not come as a surprise to us because most organizations have separate processes for budgeting and strategic planning. One group is working to forge the strategy that will lead the firm heroically

into the future, while independently another group is crafting the operating and capital budgets for the coming year. The problem with this approach is that human and financial resources are once again tied to short-term financial targets and not long-term strategy (Paul R., 2006).

2.14.4 The Management Barrier

Based on Paul R (2006) view, most of the survey respondents would, if pressed, probably report that the management meetings are just plain boring, and in many cases that is undoubtedly accurate. With mind-numbing charts and graphs, sleep-inducing commentaries, and zero conflict, most meetings can be rightly classified as both a waste of time and, unfortunately, a huge lost opportunity. It certainly doesn't have to be that way. When strategy forms the agenda for a management meeting, new life can be pumped into an antiquated institution, instantly changing the dynamic from dull and rote presentations to stimulating debate and discussion on the factors driving the firm forward.

A focus on strategy demands that executives spend their time together moving beyond the analysis of defects to a deeper understanding of the underlying value-creating or destroying mechanisms in the firm. How does your executive team spend their time during their monthly or quarterly reviews? If yours is like most organizations, they probably spend the majority of their time analyzing the financial results and looking for remedies to the defects that occur when actual results do not meet budget expectations.

2.15. Empirical Literature on Balanced Scorecard Implementation

Ministry of capacity building gives directions to implement the balanced scorecard in Ethiopian management institute in 2000 E.C. The principal reason for applying BSC in EMI was to manage the process of Transformation taking place in the institute which is to transform systems, structures and human resources so as to become a real capacity in transforming the civil service and other organizations. Starting from that time the institute introduced the system using the guideline prepared by balanced scorecard institute which indicates BSC implementation as strategic planning and management tools. Balanced scorecard implementation in EMI has some achievements and also some encountered challenges.

The BSC implementation in EMI generated the following achievements: There is an alignment among institutional, work unit and employees plan, the employees were participated in strategy

development which in turn helps to develop the ownership level of employees, the monitoring and support activities are strengthened, BSC implementation improves the commitment of top executives, BSC implementation introduces performance related pay system for the first time

The challenges that the institute experiences in implementing BSC are identified as follows: Lack of interface between work unit, objectives and performance measures, difference of understanding on BSC by employees and heads of the institute, deficiency in evaluating the performance of the units and individuals using tangible at hand means subjectively, Misunderstanding on the purpose of evaluation, attaching only with reward by forgetting the development aspects (Leul W., 2006 E.C).

2.16. Research Gaps

Generally, the present BSC implementation in Nifas Silk Lafto Sub City Education Offices gave the impression to suggest that it was not given the proper attention that it was implemented more as a usual practice than as a tool for change management. No matter how serious the problem was and though the Sub-City Education Office was established to coordinate all activities of each wereda education offices including change management tools. However, no single study was conducted to solve the challenges in the implementation of BSC in Nifas Silk Lafto Sub City Education Office and its corresponding offices. Hence, filling contextual gap rationalized this research study.

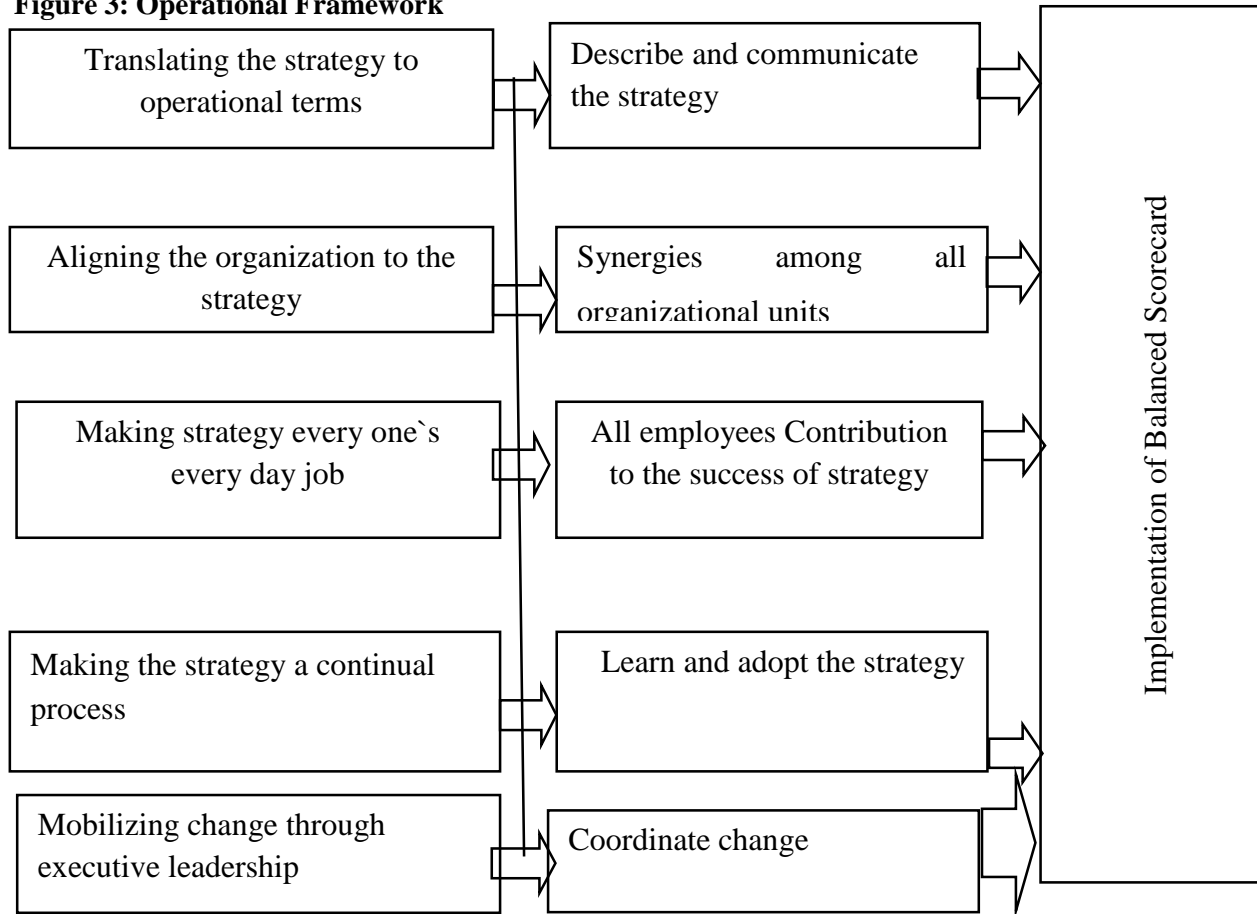
2.17. Operational Framework of the Study

According to Kaplan and Norton (2001) balanced scorecard is a framework for translating an organization's strategic objectives into a set of performance indicators. Therefore, if organizations adopt such a management tool that derived from the organizations' strategy, they can be helpful in aligning the organization to the strategy and making the strategy every one's every day job.

Moreover, making the strategy a continual process through linking strategy to budget process, reviewing, learning and adopting the strategy are worth mentioning. These show that this four principles focused on BSC tool, framework and supporting process. Finally, mobilizing change through executive leadership is very important to coordinate change for the successful implementation of BSC (Ibid). In this case the development of operational framework is very

essential and useful to describe the relationship between independent variable (the five principles) and dependent variables (successful implementation of BSC)

Figure 3: Operational Framework



Source: Developed by the researcher, 2019

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY

This chapter deals with research design, source of data, samples of population and sampling techniques, instruments and procedure of data collection, and method of data analysis.

3.1 Research Design

This study was used a descriptive research method. Descriptive research is used when researchers want to explain events as they happen and report the facts on the ground and make judgment as to what ought to be done. The appropriateness of this design for the study was noted by many scholars. For example: Koul, (1996) states that descriptive survey design becomes useful particularly where one needs to understand some particular information. Best and Khan, (1989) have noted that a descriptive survey research design involves a clearly defined problem and definite objectives. It will be used to obtain information concerning the status of BSC implementation and its challenges of study site to describe what exist with respect to the subject of study.

According to Creswell, (2003) descriptive method is used to generate views and opinions of relatively large number of respondents and to indicate a clear picture of the situation. It is also a method that enables us to obtain pertinent and precise information about the issues. Amixed method approach was employed in the study because of the advantages it offers to collect both quantitative and qualitative data and analyze them using both quantitative techniques and qualitatively triangulate the data obtained.

3.2 Source of Data

The study collected data from primary and secondary sources. The primary sources of data were collected from Education office heads, Education office Team leaders and education office officers. Data were collected from secondary sources including education office score cards, Cascading process, Checklists, Automation reports monitoring and evaluation feedbacks by concerned bodies and guidelines available in sub- city and Wereda education offices.

3.3 Sample and Sampling Techniques

The sample must be of an optimum size i.e. it should neither be excessively large nor too small. This is because it should be large enough to be representative of the population and small enough to be economical in terms of time, money and complexity of analysis, (Best and Khan, 1989). Sampling as it relates to research refers to the selection of individual, units and/or settings from the population to be studied. Sampling is required because it is impossible to collect data from the entire population. So, having the right sampling technique is indispensable to conduct research that is valid and acceptable.

In Addis Ababa sub city Administration there are 10 sub cities. Each sub city has one education office. Therefore, there are 10 education offices at sub city level. Namely, Kolfe Keraniyo sub city education office, Gulale sub city education office, Yeka sub city education office, Bole sub city education office, Addis Ketema sub city education office, Kirkos sub city education office, Nifas Silk Lafto sub city education office, Lideta sub city education office, Akaki Kaliti sub city education office and Arada education office. For the purpose of this study Nifas Silk Lafto Sub city education office was selected as a sample. The researcher used purposive sampling techniques to select Nifas Silk Lafto sub city education office.

Vander Stope and Johnston, 2009, state that availability sampling involves selecting people who are available or convenient for the study. It is less problematic to gather adequate data for the researcher because; the researcher is more familiar and has more access to that sub city than the others. In Nifas Silk Lafto Sub city there were also thirteen education offices. Since the number of these wereda education offices were less in number the researcher included all wereda education offices in the study.

Regarding respondent's education office heads, all team leaders, and education office experts at sub city and wereda level were included. The number of Team leaders in each wereda is two, while three at sub city education office. Therefore, sixteen team leaders from wereda education offices and three from sub city totally 19 of them were included. Since one office has one head, 13 education office heads from wereda and 1 education head from sub city totally 14 of were incorporated. There are 185 educational experts (156 at wereda level and 29 at sub city level). All of them were included in the study. In general for the purposes of this study 228 education office

employees (14 education office heads, 29 education offices team leaders and 185 education office experts) were involved.

Table .1 Sampling Techniques

<u>Nos</u>	Weredas	No of employees in each offices	Proportional sample taken from each office
1	Wereda1	15	15
2	Wereda 2	12	12
3	Wereda 3	16	16
4	Wereda 4	15	15
5	Wereda 5	13	13
6	Wereda 6	16	16
7	Wereda 7	13	13
8	Wereda 8	17	17
9	Wereda 9	12	12
10	Wereda 10	15	15
11	Wereda 11	11	11
12	Wereda 12	14	14
13	Wereda 13	13	13
14	Wereda education office heads	13	13
15	NSLSCEO Employees	32	32
16	NSLSCEO head	1	1
17	TOTAL	228	228

Table 2: Sampling Techniques

	Participant Category	population	Sample	Percentage
1	Wereda education office Team leaders	26	26	100
2	NLSLSCEO Team leaders	3	3	100
3	Wereda Education office heads	13	13	100
4	NLSLSCEO head	1	1	100
5	Wereda Education office experts	156	156	100
6	NLSLSCEO experts	29	29	100
7	TOTAL	228	228	100

3.4. Instruments and Procedures of Data Collection

This part presents the instruments and procedures that employed to collect data required by the study.

3.4.1. Data Collection Instruments

Questionnaire, interview, and document analysis, were instruments used for the purpose of the study. Therefore, employing multiple data collection instrument helped the researcher to combine, strengthen and amend some of the inadequacies of the data and for triangulating it (Cresswell, 2003).

3.4.1.1 Questionnaire

To collect data from Sub city and Wereda education office team leaders, Sub city and Wereda education office expert survey questionnaires containing both open-ended and closed ended types of questions were designed and distributed. Questionnaires were developed by the researcher for it was used in order to collect data from a relatively larger size of the population

under study. The reason why a questionnaire was used is easily to handle and is simpler for the respondents to answer within a short period of time (Koul, 2008). Therefore, for structured question items, Likert scales were employed, because Likert scale mostly used in survey research and easy to construct, simplest way to describe opinion, suggestion and frequency of respondents and also provide more freedom to respondents. The scale consists of five scales 5 = strongly agree, 4 = agree, 3 = undecided, 2 = disagree, and 1 = strongly disagree.

3.4.1.2 Interview

Semi-structured interview were designed to gather data from Nifas Silk Lafto Sub city Education Office head and Wereda education offices heads. The interview was conducted in Amharic to make communication easier. It was used in order to collect data from those who would provide information needed for the study. The reason why structured interview was employed was that the procedure to be used is standardized and determined in advance as well as to obtain answers to carefully phrased questions (Koul, 2008). Finally, interview notes were taken; summarized and translated into English. These management officials were selected for interview because they can explain the existing realities and challenges of the BSC implementation.

3.4.1.3 Document Analysis

Documents are very crucial to assess the current status of BSC implementation and its challenges in the study area. Therefore, the researcher checked plans and reports of the education offices, BSC manuals, monitoring and evaluation Check lists, feed backs from external bodies and minutes of meetings. Supporting this Best and Khan, (1989) have noted that document analyses are important and relevant sources of data, useful in yielding information and exploring.

3.4.2. Procedures of Data Collection

Questionnaires were distributed for the participants of the study by the researcher. The respondents were asked to gather at convenient places and made to fill out the questionnaires. Interview was made after obtaining the consent of the participants. As regards documents, the researcher made rapport with education office authorities to get access into the documents and review them in the light of the objectives of the study. The pilot tests were employed for 20 sub city education office team leaders and education experts. The respondents from pilot study group were consulted about how best to revise these questions. And all correction was made and the

questionnaires distributed to main study directly by the researcher in all sampled education offices.

3.5. Methods and Procedures of Data Analysis and Interpretation

Qualitative data types were analyzed by using narrative statements whereas; appropriate statistical tests were employed in the analysis of quantitative data. Quantitative data obtained using questionnaires were analyzed using descriptive statistics including using tables, figures, graphs, frequency, t-test, and percentages.

Besides, for suitability of analysis the five point Likert Scale responses of the questionnaires were made to be categorized in the five scales (5 = strongly agree, 4 = agree, 3 = undecided, 2 = disagree, and 1 = strongly disagree). Qualitative data obtained through interviews was analyzed using narration and interpreted in the light of literature. Qualitative data collected from open-ended questionnaires, interview questions and document review were presented in the form of narrative statements and interpreted in the light of literature.

3.6 Ethical Considerations

The purpose of the study was explained to the participants and the researcher asked their permission to answer questions in the questionnaires or interview guide. He also informed the participants that the information they provided will only for the study purpose. Accordingly, the researcher was use the information from his participants only for the study purpose. Taking this reality in mind, any communication with the concerned was accomplished at their voluntarily consent without harming and threatening the personal and institutional wellbeing. In addition, the researcher was ensured confidentiality by making the participants unnamed.

CHAPTER FOUR

PRESENTATION, ANALYSIS AND INTERPRETATIONS

Introduction

This study was conducted in Addis Ababa city Administration Nifas Silk Lafto Sub city Education offices to assess the practices and challenges of balanced scorecard implementation. Analysis was conducted using data collected from primary and secondary sources. For the analysis, the respondents are categorized with four demographic variables; gender, age, educational level, experience in education office. Before going to directly to discussion of the result, it would be better to introduce the respondents because having an understanding about the respondents may help to estimate the accuracy of the information provided by them. It may give an idea about how many respondents able to answer the questions forwarded with the acceptable degree of reliability.

This study is, as noted earlier, aimed at assessing the practices and challenges of balanced scorecard implementation in Nifas Silk Lafto Sub city Education offices. To collect relevant data for the study, questionnaires and interviews are employed. For primary data interview was conducted with Nifas Silk Lafto Sub City Education Office heads and 214 questionnaires were distributed to respondents of Nifas Silk Lafto Sub city Education office employees. Out of which 195 questionnaires were returned. This accounts for 91% of Response rate.

This chapter deals with respondent's demographic profile, educational background and work experience in education offices. As well as respondents opinion on existing current status of balanced scorecard implementation is presented. Respondent's level of agreement on BSC monitoring and evaluation and major achievements of BSC implementation were investigated. Lastly major challenges of balanced scorecard implementation are presented as follows.

4.1 .Characteristics of Respondents

Summary of demographic characteristics of respondents who filled and returned the survey questionnaires was tabulated as follows.

Table 3: Characteristics of Respondents

Variables	Items	Frequency	%
Gender	Male	91	46.6
	Female	104	53.3
	Total	195	100
Age category	Less than 25 years old	31	15.89
	26 -40 years	149	76.4
	41 - 49 years	11	5.64
	50 years and above	4	2.05
	Total	195	100
	Diploma	9	4.6
	First Degree	178	91.2
	Master's Degree	8	4.1
	Total	195	100
	1 to 5 years	18	9.2
	6 to 10 years	124	63.58
	11-20 years	53	27.1
	Total	195	100

Based on the above table, 91(46.6%) of the respondents were males and 104(53.3 %) were females. This showed that the majority of the respondents were females. Concerning age of the respondents, most of them 149(76.4%) fall under the range of 26-40 years, 31(15.89%) less than 25 years, 11(5.64%) between 41-49 years, and the remaining 4(2.05%) aged more than 50 and above years.

With regard to educational level of respondents, majority of them are first degree holders accounting for 178(91.2%) followed by diploma holders 9 (4.6%) and 8(4.1%) were master's degree holders. This showed that the majority of the respondents were first degree holders.

Concerning the level of experience of respondents, 124(63.58%) of them had worked for 6 to 10 years, 53(27.1%) had worked for 11 to 20 years, and the remaining 18(9.2%) rates 1 to 5 year.

4.2. Presentation Analysis and Interpretation of Data

To make ease of presentation and analysis of the information, the data obtained from respondents was grouped into five inter related areas or based on five Principles of BSC which translate BSC strategy to operational terms, align the office BSC to the strategy, make BSC strategy everyone's everyday job, make the strategy a continual process and the role of leaders in BSC implementation.

4.2.1 Responses on current status of BSC implementation in NSLSCEO

Based on the data obtained through closed-ended survey questionnaires, responses concerning on current status of BSC implementation in Nifas Silk Lafto Sub City education offices here were presented analysed below.

4.2.1.1 Translating Education BSC Strategy to Operational Terms

Table: 4. Translating Education BSC Strategy to Operational Terms

No	Item	SA		A		UD		DA		SDA	
1	Your office created a common understanding about BSC Strategy	7	3.5	72	36.9	20	1%	13	6.6%	83	42.5%
2	Your office institutionalized BSC strategies to the day today activities	9	4.6	56	28.7	15	7.6%	97	49.7	-	-
3	Your Offices fully made strategies to the day to day activities	10	5.1	53	27.1	-	-	132	67.6	-	-

As indicated in the figure above, 79(40.5%) of the respondents agreed that a common understanding about BSC strategy to all employees and work team was created while 96(51.2%) of respondents replied that their office did not create common understanding about the office BSC strategy. The remaining 20(1%) of the respondents were undecided whether their office created common understanding on balanced scorecard.

To make BSC effective tool it is important to institutionalize it. Regarding this concept 33.3% of the respondents strongly agreed and agreed that BSC is institutionalized in sub city and wereda education offices. However, 97(49.7%) of the respondents disagreed that the BSC is institutionalized in sub city and wereda education offices. 15(7.6%) of respondents have no idea whether BSC is institutionalized or not. This clearly indicated that at sub city and wereda education offices BSC is not institutionalized.

Therefore, the majority of respondents' data (51.2%) confirmed that the Sub-City education Office and its corresponding Wereda Offices partially created a common understanding about BSC strategy to all work processes and employees. This implied that creating a common understanding about BSC strategy to all work processes and employees was challenging in the implementation of BSC in such Offices.

As per table 4.2.1, 5.1% & 27%.1 of the respondents strongly agreed and agreed that the corresponding Offices fully made strategies to the day to day activities. On the other hand, 132(67.6) disagreed that their offices interpreted strategies to the day to day activities. Therefore, the majority of respondents (67.6%) confirmed that BSC strategies were not equally interpreted in all education offices at sub-city and wereda level of Nifas Silk Lafto Sub city. This implied that in NSLSCEOs common understanding about BSC implementation is not created, BSC is not well institutionalized and there is a gap in making BSC the day to day activities. Therefore, translating BSC strategies in to operational terms in these offices were challenging.

4.2.1.2. Aligning BSC strategies with work process and individual Scorecards

Regarding the alignment of Sub city and wereda Education offices' BSC strategies with the work process and employees' scorecard, the respondents' data were presented, analysed and interpreted here under.

Table: 5. Alignment of BSC strategies with work process and individual scorecard

No	Item	SA		A		UN		DA		SDA	
1	All work process scorecard is integrated and aligned with your office corporate scorecard	33	16.9 %	128	65.6%	-	-	32	16.4 %	2	1%
2	Your personal balanced scorecard plan linked with your work process scorecard	8	4.1%	140	71.7%	11	5.6%	30	15.3 %	6	3%
3	All activities in BPR are included in BSC plan of your office	6	3	32	16.4%	6	3	151	77.4 %	-	-

Participants of the study asked about the alignment of the Sub city and wereda education offices and work process score cards, and 161(82.56%) of them agreed and that there was alignment between work process and offices corporate scorecards; whereas 32(16.4%) of the respondents disagreed that their work process scorecard was aligned with the offices corporate scorecard. Therefore, this clearly indicated that the alignment of their office corporate score card and work process score card is aligned.

Concerning item 2 of the same table, 71.7% of the respondents agreed and strongly agreed that the linkage and alignment between work process and individual employee balanced score card is good. In addition to this idea, 146 (74.7%) of the respondents replied that their personal scorecard linked and aligned with work process scorecard. Therefore, the majority of respondents (74.7%) confirmed that personal balanced scorecard linked with their team scorecard. Hence, the overall survey data showed that the office corporate scorecard, work process scorecard and personal scorecard was aligned. Participants were asked about the

alignment of their score card and activities listed in sub city and wereda education offices BPR document.

Respondents 151(77.4) confirmed that all activities that are in BPR document is not included in their individual scorecards. But 32(16.4) or respondents responded all activities in BPR document are included in their personal scorecard. Therefore, from this survey data we understood that there is a gap in including activities put in sub city and wereda education offices BPR document in individual scorecards. This clearly showed that regard to aligning the office to the strategy, the overall survey data showed that there was alignment among the corporate scorecard, work process scorecard and personal scorecard. Whereas, employees scorecard does not consists all activities in BPR document.

4.2.1.3 Responses on Making BSC Strategy everyone’s everyday Job

Based on the data obtained through open and closed-ended survey questionnaires, responses on making BSC strategy everyone’s everyday job was presented and analysed below.

Table:6. Makesub city and wereda education offices strategy everyone’s everyday Job

No	Item	SA		A		UD		DA		SDA	
1	When your office implement balanced scorecard all employees actively participate	7	3.5 %	71	36. 4%	10	5.1 %	102	52. 3%	5	2.5%
2	Skill gap is reasons for low Participation of employees in BSC implementation	12	6.1 %	111	56. 9%	-	-	72	36. 9%	-	-
3	Employees lack of commitment and accountability is reasons for low Participation in BSC implementation	8	4.1 %	123	63%	5	2.5 %	49	25. 1%	10	5.1%
4	Individual and work process scorecards aligned with recognition and incentives	-	-	38	19. 4%	17	8.7 %	108	55. 3%	32	16.4 %

The participants of the study were asked about employee participation in their organization Balanced score card implementation. 78(40%) of the participants agreed and strongly agreed that employees were participated actively in implementation of their office balanced score card. On the other hand 102(54.8%) strongly disagreed and disagreed that employees were participated actively in implementation of their office balanced score Card. 10(5.1%) of the respondents have no information about this issue. For the successful implementation of BSC active participation of employees is not questionable. Based on this response, significant percentage of respondents (54.8%) confirmed that not all employees were actively participated in their office BSC implementation. This implied that participation of employees in the implementation of BSC was inadequate.

Regarding skill gap 72(36.9%) of respondents responded that, skill gap is not reason for low participation of employees in BSC implementation. On the other hand,111(56.9%)confirmed that skill gap was reason for low participation of employees in BSC implementation. Therefore, majority of respondents confirmed to actively participate in BSC implementation of their offices skill gap or lack skill to implement is the reason.

Regarding low Participation of employees' in implementing BSC lack of commitment and accountability is reasons. Concerning this idea, 131(67.1%) of the responded agreed and that education office employees lack commitment and accountability to participate in the implementation of their offices' BSC. Whereas, 59(30.2%) opposed the idea education office employees lack commitment and accountability to participate in the implementation of their offices' BSC. The remaining 5(2.5%) of the respondent have no idea about this issue. On item four of the same table, majority of the respondents, 140(71.7%) confirmed that individual and team scorecards do not aligned with recognition and incentives. Others, 38(19.4%) agreed that individual and team scorecards aligned with recognition and incentives in their respective offices. 17 (8.7%) of the respondents have no idea.

In general the extent of current BSC implementation in NSLSCEO is checked by asking respondents how their office translating BSC Strategy to Operational Terms, Aligning of Sub city and wereda Education offices' BSC strategies with work process and individual scorecard, and how they make BSC Strategy Everyone's Everyday Job. Data collected revealed that, there is good progress in aligning of Sub city and wereda Education offices' BSC strategies with work process

and individual scorecard. On the contrast, NSLSCEO fail in translating BSC Strategy to operational terms and make BSC strategy everyone's everyday Job.

4.2.2. Responses on Monitoring and evaluation processes of BSC Implementation

The experience of monitoring and evaluation of BSC implementation leads to identify the weakness and strength that overlay the way for better future performance. The purpose of Evaluation is to review the organization's progress toward planned Strategic Results, and to review the overall Strategic Planning and Management System to determine how it can be improved. Evaluation results can lead to modifications in Strategic Assumptions (Balanced Scorecard Institution 2012).

Table:7. Responses on Monitoring and evaluation processes of BSC Implementation

No	Item	SA		A		UN		DA		SDA	
1	Your office conducts discussion with employees on balanced scorecard success	16	8.2%	69	35.3%	-	-	102	52.3%	8	4.1%
2	Your office provides well organized training on BSC implementation using training experts	-	-	25	12.8%	5	2.5%	147	75.3%	18	9.2%
3	The knowledge and skill training given on BSC implementation in your office is sufficient	2	1%	32	16.4%	12	6.1%	149	76.4%	-	-
4	Employees has been demonstrated commitment at all levels	15	7.6%	49	25.1%	-	-	131	67.1%	-	-
5	Your office revises the scorecard based on monitoring and evaluation feedback	9	4.6%	39	20%	8	4.1%	139	71.2%	-	-
6	Your office's strategic goals are linked with budget	-	-	43	22%	3	1.5%	116	59.4%	33	16.9%
7	Your office uses software to automate the collection and reporting of the quantitative data	11	5.6%	58	29.7%	8	4.1%	98	50.2%	20	10.2%
8	Your office measure its performance to evaluate performance against expected result	13	6.6%	76	38.9%	-	-	106	54.3%	-	-

Majority of the respondents (56.4%) were disagreed the discussion between the sub city and wereda education offices and their employees on balanced scorecard success. The remaining 43.5% agreed that the sub city and wereda education offices discuss with their employees on the success of the BSC implementation. (84.6%) of the respondents disagreed that the training given by sub city and wereda education office was well organized and supported by experts.

The other important points asked respondents was how they see the knowledge and skill training given on BSC implementation in sub city and wereda education offices. Majority of the respondents 76.4% disagreed that the knowledge and skill training given on BSC implementation in their office was sufficient, while (16.4%) of respondent's agreed that the training given by their office was sufficient. The remaining, 12(6.1) of them were undecided as indicated in table 4.2.4 above. The question of the employee commitment at sub city and wereda education level was also asked the participants. Regarding this 64(32.8) agreed and strongly agreed that commitment has been demonstrated at education offices of Nifas Silk Lafto sub city.

On the other hand, 131(67.1) of the respondents disagreed the commitment demonstrated at all level of education offices. The majority of the respondents asked to rate to what extent their office revises the scorecard based on monitoring and evaluation feedback provided by different concerned bodies. 48(24.6%) of the respondents agreed and strongly agreed that their office immediately revises the score card based on monitoring and evaluation feedback provided by different concerned bodies. On the other hand, 139(71.2%) of the respondents disagreed that that their office immediately revises the score card based on monitoring and evaluation feedback provided by different concerned bodies. The remaining 8(4.1%) of the respondents have no information.

As can be seen from table 4.2.4 large number of the respondents 149(76.4%) disagreed and strongly disagreed that their office's strategic goals are linked with budget. But, the remaining 43(22%) of the respondents confirmed that their office's strategic goals are linked with budget. Participants of the study were asked about to what extent their office or work process uses software to automate the report of the quantitative data. 69(35.3) of the respondents agreed and strongly agreed that their office as well as their work process use automation software to prepare quarter and annual reports.

The majority of the respondents, 118(60.5) disagreed and strongly dis agreed that their office as well as their work process use automation software to prepare quarter and annual reports. The remaining 8 (4.1) of respondents were neutral. On the same table item 8, 89(45.6) of respondents confirmed that their office measures its performance to evaluate performance against expected results. On the other hand, 106 (54.3) of the respondents replied that their office do not measure performance against expected results.

Table: 8.The Leaders roles in Balanced Scorecard Implementation

No	Item	SA		A		N		DA		SDA	
1	Office heads develop clear vision, mission and core values to provide direction for the employees			104	53.3%	8	4.1%	83	42.5%	-	-
2	Your office uses leadership meeting to work together in teams as well as to assess and identify problems	4	2%	107	54.8%	5	2.5%	72	36.9%	7	3.5%
3	You frequently meet your office leaders to discuss the progress towards the achievements of balanced scorecard			124	63.5%			71	36.4%		
4	Your heads are fully committed in the process of the BSC building and implementing	13	6.6%	56	28.7%	10	5.1%	98	50.2%	18	9.2%
5	Your leaders understand the concept of BSC and give awareness for the internal staff and external stakeholders	10	5.1%	49	25.1%	7	3.5%	11	60%	19	9.7%
6	Your boss empower team leaders	18	9.2%	55	28.2%	3	1.5%	10	54.8%	12	6.1%

Regarding the commitment of the leaders in defining their office's vision, mission and core values, participants said that leaders showed improvements. On item one of the table 8, above 72(37.9%) of the participants confirmed that their office do not uses leadership meeting to work together in teams as well as to assess and identify the BSC implementation challenges. The table shows that, 63.5 % of the respondents thought that they frequently meet frequently with their leaders to discuss the progress of balanced scorecard implementation in their office..

The findings show that 104(53.3%) of the respondents agreed that Sub city and wereda education office' leadership has well defined the organizations vision, mission and core values of office. Whereas, 83(42.5%) of the participants said that Sub city and wereda education office' leadership did not defined well the vision, mission and values of sub city and wereda education offices. 8(4.1%) of the respondents undecided. From the study result we can conclude that employees' level of understanding on vision, mission and values of the sector was increased.

Relatively larger number of the respondents 116(59.4%) were convinced that the wereda and sub city leadership was not fully committed in the process of BSC building and implementing and only 69(35.3%) of the respondents agreed that the senior leadership was fully committed in the process of BSC building and implementing. Participants were asked about how far the leadership team understands the concept of BSC and educate the internal and external stakeholders. 59(30.2) of them said leadership team has good understanding and can educate the internal and external stakeholders. Majority of the respondents, 136(69.7) confirmed that sub city and wereda education office' leadership team have no good understanding to educate the internal and external stakeholders of education offices.

The respondents were asked to how much their leaders empower the team leaders and employees to devise new ways of doing their day-to-day activities. 73(37.4%) of respondents said that their office' leaders empower the team leaders and employees to devise new ways of doing their day-to-day activities.

Relatively larger number of the respondents, 119 (61%) clearly indicated that their office' leaders do not empower the team leaders and employees to devise new ways of doing their day-to-day activities. 3(1.5) of the respondents have no information about this issue.

The results described above reflected that commitment of the leaders in defining their office's vision, mission and core values, participants said that leaders showed improvements. Relatively

larger proportions of respondents agreed that their office uses leadership meeting to work together in teams as well as to assess and identify the BSC implementation challenges. Discussion is very important to identify major challenges in implementation process; respondents confirmed that there is frequent discussion with their leaders to discuss the progress of balanced scorecard implementation in their office.

On the other hand, respondents opposed the idea that wereda and sub city leadership was fully committed in the process of BSC building understand BSC concept and educate the internal and external stakeholders. As can be seen from table 8, majority of the respondents confirmed that leadership there is a gap in empowering work process and employees to devise new ways of doing their day-to-day activities.

4.2.3. Major achievements after implementation of BSC in NSLSCEO

For the case study in addition to looking at how BSC as reform tool was implemented attempt was made to see what the major achievements were and what factors/ issues were behind these successes. As can be seen from table 9 below, majority of the respondents have agreed that a properly implemented balanced scorecard resulted in cost reduction, in time saving, has contributed to quality and quantity of service or product.

Table: 9. Major achievements after implementation of BSC

No	Item	SA		A		N		DA		SDA	
1	In your office Commitment has been demonstrated at all levels	9	4.6%	64	32.8%	6	3%	111	56.9%	5	2.5%
2	Proper and timely communications are being practiced in your office	11	5.6%	57	29.2%	-	-	100	51.2%	26	13.3%
3	Accountability is a clearly assigned for implementation of the Balanced Scorecard	9	4.6%	51	26.1%	7	3.5%	109	55.8%	19	9.7%
4	Successful documenting and comprehensive BSC reports has been exercised by your office	12	6.1%	63	32.3%	3	1.5%	89	45.6%	28	14.3%
5	Your proper implementation of BSC has resulted in cost reduction, time saving, quality service, increasing the quantity of service	3	1.5%	134	68.7%	1	0.5%	43	22%	14	7.1%
6	BSC encourages you to learn and continuously improve yourself	34	17.4%	89	45.6%	-	-	72	36.2%	-	-
7	Your office has been more profitable than before since the adoption of the BSC	-	-	124	63.5%	31	15.8%	40	20.5%	-	-
8	BSC implementation helps your office to use its resource cost effectively	-	-	132	67.6%	-	-	39	20%	24	12.3%
9	Necessary resources were allocated for BSC design and implementation	7	3.5%	43	22%	9	4.6%	136	69.7%	10	5.1%
10	The customer compliance is declined after balanced scorecard implementation	-	-	28	14.3%	12	6.1%	151	79.4%	4	2%
11	Customers are satisfied after the implementation of BSC	15	7.6%	60	30.7%	3	1.5%	117	60%	-	-

As can be seen from table 9, above respondents asked whether Commitment has been demonstrated at all levels or not. Therefore, 116(59.4) of them said Commitment hasn't been demonstrated at all levels of sub city and wereda education offices. Whereas, 73(37.4) were convinced that Commitment has been demonstrated at all level of sub city and wereda education offices. 3.1% respondents said nothing. Regarding the practice of proper and timely communications in their office 64.6% of the respondents indicated that they are not satisfied with the communication that is going in their office.

As indicated in table 4.2.6 above below only 30.7% of the respondents were convinced that there was a clearly assigned and understood accountability for the process. The majority (65.6%) indicated that there was no a clearly assigned and understood accountability for the BSC implementation process. The result also made it clear that only 38.4% of respondents agreed that successful documenting and comprehensive BSC reports has been exercised by their office. Therefore, the result revealed that the majority of the respondents were not satisfied on the clearly assigned and understood accountability and the presence of successful documenting and comprehensive BSC reports in their office.

On the table of item 5, 68.7% of the respondents were believed that BSC implementation has resulted in cost reduction, time saving, quality service and increasing the quantity of service in their office. Relatively large numbers of the respondents were convinced that BSC helped and encourages to learn and continuously improve themselves. In addition, 124 (63.5% of the respondents clearly indicated that their office has been more profitable than before since the adoption of the BSC.

Although, BSC implementation helps to use their resource cost effectively, 80% of the respondents were agreed and strongly agreed that necessary resources allocation for BSC design and implementation is a big challenge at sub city and wereda level education offices. The majority (79.4%) of the participants confirmed that Customers are no satisfied with the service they are rendering. As a result of this, customer compliance is not declined at sub city and wereda level of education offices.

4.2.4. Major challenges of BSC implementation

Finally the study tried to see what challenges were faced during the implementation of BSC at Nifas Silk Lafto sub city education offices.

Table.10. Rating on the challenges of BSC Implementation

<u>No</u>	Item	SA		A		UD		DA		SDA	
1	Resistance for change	20	10.2%	103	52.8%	6	3%	60	30.7%	6	3%
2	The training given on BSC implementation is inadequate	8	4.1%	129	66.1%	9	4.6%	50	25.6%	-	-
3	Lack of linking performance with incentives & reward	49	25.1%	100	51.2%	3	1.5%	30	15.3%	1 3	6.6%
4	Absence of automation (Information technology problem)	21	10.76 %	130	66.6%	-	-	44	22.5%	-	-
5	lacks leadership commitment	11	5.6%	112	57.4%	14	7.1%	58	29.74%	-	-
6	Challenges in Allocating appropriate resources	8	4.1%	144	73.8	7	3.5%	30	15.3%	6	3%
7	The challenges of working environment	10	5.1%	122	62.5%	13	6.6%	38	19.4%	1 2	6.1%
8	Individual performance evaluation problem	-	-	129	66.1	13	6.6%	37	18.9%	1 6	8.2%

Employee supportiveness for change is important for smooth implementation of BSC; contrary to this employee resistance to change is obstacle for successful implementation. The researcher asked the respondents to rate this problem, Majority of the respondents, that is, 63% of respondents agreed and strongly agreed that there is change resistance at sub city and wereda level.33.8% of the respondents confirmed that employees support change rather than resist it.

The other problem in the implementation of BSC was lack of adequate knowledge and skill on BSC. With regarding to this, 70.2% of respondents agreed that the training given on BSC implementation is inadequate. On the other hand, 25.6% of expertise replied that the sub city and wereda education office provided adequate trainings for its employees. The remaining 4.6% have no information on this issue.

From above interpretation, the researcher can conclude that Nifas Silk Lafto education offices fail to give adequate training on balanced scorecard implementation as well as other training or educational programs to update employee's skill and improve themselves for better performance. Therefore, the sub city gives less attention for the improvements of learning and growth of its employees. The training given wasnot appropriate to enhance their performance and to develop their job, knowledge and ability to advance their career.

Table 4.2.7 describes opinion of the respondents regarding rewarding system in Nifas silk Lafto sub city education offices. Rewarding system is an important tool that management can use to channel employee motivation in a desired ways. In other words reward systems seek to attract people to join the organization to keep them coming to work, motivate them to perform higher levels (Puwanenthiren P., 2011). 76.4% of the respondents were disagreed and strongly disagree with incentives & reward system of their office. This implies that the reward system was not tied to their performance. Based on Mohamed Z. &Yasar J., (2010) view, an organization implemented the balanced scorecard should consider the employee incentives to reinforce and to improve the performance of the organization as well as the employees so that organizations should tie any reward to employees' performance.

The seventh step of BSC implementation is Automation. Work processes and education offices are expected to prepare their quarter and annual reports using automation software. However, more than 77.4% believes that sub city and wereda education offices lack good IT support that helps to execute their offices' balanced score card and their automation report is inadequate. Therefore, the existing IT support in sub city and wereda education offices' is not effectively support balanced scorecard implementation in order to update the progress of strategy execution based on current and operationally relevant information.

Lack of commitment among leaders can also be one of the constraints to implement BSC. To bring change in any organization, the commitment of leadership is very necessary. Participants of this study were asked about education leaders' commitment toward balanced score card implementation in their offices.

Therefore, 63% of the respondents clearly showed that sub city and wereda education leaders lack commitment. On the other hand 29.7 of the respondents disagreed with the idea leaders lack commitment to implement BSC. Regarding resource allocation 77.9% of the respondents were believed that there is a big challenge in resource allocation at sub city and wereda education offices.

On the other hand 67.6% respondents confirmed that the working environment in sub city and wereda education offices' is not suitable to develop employee's knowledge and ability to advance their career. Performance evaluation is one way of checking employee's commitment toward the implementation of BSC process. The researcher has asked sub city and wereda education offices' employees about their individual evaluation system. Majority of the respondents 66.1% were believed that they are not satisfied with the performance evaluation conducting by their office. This clearly indicated that there is inadequate continuous monitoring and evaluation of individual performance.

Concerning the challenges of BSC implementation in the study areas, the researcher conducted interview with sub city and wereda education office heads. The interview result shows that lack of BSC knowledge and experience among employees and leadership, staff resistance and reluctance to change, unfamiliarity with BSC software, lack of incentives & reward system, resources allocation gap, problem of working environment, individual performance evaluation problem and lack of follow-up were mentioned as major challenges. The results of the study goes

in line with that of Sudirman (2012) who stated that in the implementation of the strategy, educational organizations often encounter obstacles that generally come from the employee. Such barriers include resistance to change, lack of commitment, or the fear of accountability pressures.

Again the sub city and wereda education office heads confirmed that, NSLSCEO made several efforts to solve the above listed challenges, such as: a series of awareness creation forum were organized for the staff, a series of training were given on: the concept as well as practical application of BSC, cascading, developing personal scorecard and the software application. The sub city allocated budget for training to scale up the BSC implementation at sub city and wereda level. The major cause of the above challenges derived from lack of understanding of the tool.

CHAPTER FIVE

SUMMARY, CONCLUSION AND RECOMMENDATION

5.1. SUMMARY OF MAJOR FINDINGS

The study was conducted to investigate practices and challenges of BSC implementation in Nifas Silk Lafto sub city education offices. The main objective of the study was to assess the BSC implementation practices, major achievements, monitoring evaluation conducted, and challenges to suggest ways to improve the implementation of BSC outcomes in other education offices. Data was collected from both secondary and primary sources using document review, interview and questionnaire. The collected data was analyzed using descriptive approach by charts and tables. For the purpose of this study 214 Nifas Silk Lafto sub city education offices employees and 14 office heads totally 228 individuals were participated. Out of 214 questionnaires distributed, 195 questionnaires were filled properly and returned having the response rate of 91%. Regarding the interviewees, 1 office head from the sub-city education office and 13 office heads from wereda education offices; totally 14 individuals were interviewed to obtain detail information about the implementation of BSC. To collect reliable data the following basic questions were developed

1. What is the current status of BSC implementation in Nifas Silk Lafto Sub City education offices?
2. To what extent is the BSC monitoring and evaluation is effective in the Nifas Silk Lafto Sub City Education offices?
3. What are the major achievements of BSC implementation in the study area?
4. What are the existing major challenges in implementing BSC in the study area?

Hence, the major findings of the study results were summarized as follows.

- Regarding the extent of current BSC implementation practices in NSLSCEO the participants of the study were asked different question. Majority of the respondents clearly indicated that there is alignment among the corporate scorecard, work process scorecard and personal scorecard. On the contrast, translating BSC strategy to operational terms was insufficient. The majority of the respondents (51.2%) revealed that NSLSCEO fail to create common understanding about the office BSC strategy and the majority of

respondents(49.7%) also attested that NSLSCEO didn't institutionalized BSC strategies.67.6% of the participants were also confirmed that their office fail to interpret strategies to the day to day activities and make BSC strategy everyone's everyday Job.

- In general concerning the extent of current BSC implementation practices in NSLSCEO data collected revealed that, there is good progress in aligning of Sub city and wereda Education offices' BSC strategies with work process and individual scorecard. On the contrast, NSLSCEO fail in translating BSC Strategy to operational terms and make BSC strategy everyone's everyday Job.
- The experience of monitoring and evaluation of BSC implementation leads to identify the weakness and strength that overlay the way for better future performance.Collected data showed that education office leaders are good in defining their organizations vision, mission and core values and BSC implementation has resulted in cost reduction, time saving, quality service and increasing the quantity of service in their office. Therefore, NSLSCEO has been more profitable than before since the adoption of the BSC.
- Although,active participation of employees is very necessary in the implementation of BSC, significant percentage of respondents (54.8%) confirmed that not all employees were actively participated in their office BSC implementation.Majority of respondents (56.9%) confirmed that to actively participate in BSC implementation of their offices skill gap is the reason. 71.7% of the respondents respectively confirmed that individual and work process scorecards do not aligned with recognition and incentives. Others agreed that education office employees are not committed and accountable to participate in the implementation of their offices' BSC. Proportionally large number of the respondents 84.6% agreed that the training given by sub city and wereda education office was insufficient and supported by experts.
- Majority (71.2%)of the respondents have doubt that their office immediately revises the score card based on monitoring and evaluation feedback and strategic goals are linked with budget. The majority of the respondents, (60.5%) disagreed that their office as well as their work process use automation software to prepare quarter and annual reports. (54.3%) of respondents confirmed that their office do not measures its performance to evaluate performance against expected results.

- Leaders play a great role in Balanced Scorecard Implementation of their offices. The results described reflected that commitment of the leaders in defining their office's vision, mission and core values, showed improvements. Majority of the respondents (63.5 %) confirmed that their office uses leadership meeting to work together in teams as well as to assess and identify the BSC implementation challenges. Respondents also confirmed that they frequently discuss with their leaders to discuss the progress of balanced scorecard implementation in their office. On the contrasts, education leaders lack of commitment and they fail to understand the process of BSC building and implementation, to educate the internal and external stakeholders.
- The respondents were asked to how much their leaders empower the team leaders and employees to devise new ways of doing their day-to-day activities. Relatively larger number of the respondents, (61%) clearly indicated that their office' leaders do not empower the team leaders and employees to devise new ways of doing their day-to-day activities.
- Regarding the achievements gained after the implementation of the BSC in their office the researcher has asked the respondents different question. Relatively large proportion of the respondents (75.8%) showed that BSC implementation has resulted in cost reduction, time saving, quality service and increasing the quantity of service in their office. On the other hand, respondents were convinced that BSC helped and encourages to learn and continuously improve themselves. Therefore, their office has been more profitable than before since the adoption of the BSC.
- Majority (59.4) said that commitment hasn't been demonstrated at all levels of sub city and wereda education offices. In addition, 64.6% of the respondents indicated that they are not satisfied with the communication that is going in their office. In addition, the result revealed that the majority of the respondents were believed that there is a gap in clear assignment of accountability in BSC implementation of their office. On the other hand, majority of the respondents have a doubt the presence of successful documenting and comprehensive BSC reports in their office.
- Although, BSC implementation helps to use their resource cost effectively, 80% of the respondents were agreed and strongly agreed that necessary resources allocation for BSC

design and implementation is a big challenge at sub city and wereda level education offices. The majority (79.4%) of the participants confirmed that Customer satisfaction was not increased as needed. As a result of this, customer compliance is increased at sub city and wereda level of education offices.

- Concerning the challenges faced during the implementation of BSC in NSLSCEO the researcher collected different quantitative and qualitative data. Employee supportiveness for change is important for smooth implementation of BSC; contrary to this, majority (63%) were believed that employee resistance to change is obstacle for successful BSC implementation in the study area. Majority (70.2%) of the respondents confirmed that employees lack adequate knowledge and skill on BSC. Although reward systems seek to attract people to join the organization to keep them coming to work, motivate them to perform higher levels, the reward system was not tied to their performance.
- The seventh step of BSC implementation is Automation. Work processes and education offices are expected to prepare their quarter and annual reports using automation software. However, more than 77.4% believes that sub city and wereda education offices lack good IT support that helps to execute their offices' balanced score card and their automation report is inadequate. Regard leaders commitment, 63% of the respondents clearly showed that sub city and wereda education leaders lack commitment.
- Regarding resource allocation 77.9% of the respondents were believed that there is a big challenge in resource allocation at sub city and wereda education offices and 67.6% of the respondents confirmed that the working environment in sub city and wereda education offices' is not suitable to develop employee's knowledge and ability to advance their career.
- Majority of the respondents 66.1% were believed that they are not satisfactory with the performance evaluation conducting by their office. This clearly indicated that there is inadequate continuous monitoring and evaluation of individual performance.
- Concerning the challenges of BSC implementation in the study areas, the researcher conducted interview with sub city and wereda education office heads. The interview result shows that lack of BSC knowledge and experience among employees and leadership, staff resistance and reluctance to change, unfamiliarity with BSC software, lack of incentives & reward system, resources allocation gap, problem of working

environment, individual performance evaluation problem and lack of follow-up were mentioned as major challenges.

- Again the informants confirmed that, NSLSCEO made several efforts to solve the above listed challenges, such as: a series of awareness creation forum were organized for the staff, a series of training were given on the concept as well as practical application of BSC, cascading, developing personal scorecard and the software application. The major cause of the above challenges derived from lack of understanding of the tool.

5.2. Conclusion

Based on open and closed-ended questionnaires and interview questions, the participants of this research study were asked to point out the current status, achievements made, monitoring evaluation effectiveness and the major challenges that NSLSCEO faced during the implementation of BSC. Based on the summary of findings of this study, different challenges and their contributing factors are identified regarding BSC implementation in NSLSCEOs. Despite the fact that BSC is implemented in NSLSCEOs as a change management tool in the sub-city not less than ten years; the achievements are not to the desired level.

According to Kaplan and Norton (2001), the five principles are translating BSC strategy to operational terms, aligning the office to the strategy, making strategy everyone's everyday job, making strategy a continual process and mobilizing change through executive leadership. As per these outstanding scholars, implementation of BSC is successful when the five principles are met successfully.

Generally, the overall findings of the study revealed that despite the fact that the Offices have implemented BSC for not less than ten years, it gives the impressions that BSC implementation is not given the proper attention. From the study result we can conclude that, there is good progress in aligning of Sub city and wereda Education offices' BSC strategies with work process and individual scorecard. Employees' level of understanding on vision, mission and values of the sector is increased. BSC helps the employee and the organization in order to enhance their knowledge in regarding to their organization vision, mission and core values.

BSC implementation has resulted in cost reduction, time saving, quality service and increasing the quantity of service in their office. BSC implementation also helps to use resource cost effectively, education offices started to discuss with their employees on balanced scorecard

success. The self-development program in sub city and wereda education offices helped and encourages to learn and continuously improve themselves. As a result of this their office has been more profitable than before since the adoption of the BSC.

On the contrast, NSLSCEO fail in translating BSC Strategy to operational terms and make BSC strategy everyone's everyday Job.

The study also identified major challenges encountered during the implementation of BSC in the education offices. Concerning major challenges in the implementation of BSC in NSLSCEO, according to the respondents, there were still lack of awareness about BSC; fail to institutionalize the tool, lack of commitment of both office heads and employees. Besides these, overriding of paper i.e. most employees used BSC tool in fulfilling the evaluation formality, shortage of resources, fail to link strategic goals to budget, low participation of employees, absence of continuous support and follow up ,performance evaluation gap were notable, challenges mentioned by the survey respondents.

Lack of IT support to prepare quarter and annual reports using automation software, and lack of accountability system to implement BSC properly were worth mentioning challenges. Due to the fact that the rewarding system is not tied to employee, the compensation package is not adequate and not attractive. This implies the rewarding system affects the employees' motivation to successfully exert their efforts towards balanced scorecard. However, the existing communication system is poor as a result it does not facilitate interactive way of communication..

Pertaining to the mechanisms suggested by the survey respondents to curve the major challenges faced during the implementation of BSC in NSLSCEO, the Offices should create awareness for both employees and office heads to properly create common understanding about BSC so that they should give more emphasis on utilizing BSC through appropriate training and continuous follow up to make the evaluation system based on concrete data. Besides these, NSLSCEO should ensure strong accountability system for whom failed to implement BSC and cascading should be timely along with allocation of the necessary resources for successful implementation of the plan. Moreover, the Sub-City should prepare experience sharing programs of best practices of BSC implementation. So in order to solve the above challenges and problems and to utilize the tool efficiently the following recommendations are drawn

5.3. Recommendations

Based on the conclusions drawn which are derived from the summary of the major findings, the following feasible recommendations are forwarded for the betterment of BSC implementation.

1. To mitigate the knowledge and skill gap of employees NSLSCEO should organize expert supported training about the overall aspects of BSC for their employees and office heads even adapt practical demonstrations of the best practices of other organizations.
2. NSLSCEO should customize BSC strategies to the day to day activities through top down and bottom up continuous discussion and follow up to review the scorecard as well as to make the strategy everyone's everyday job.
3. NSLSCEO should encourage active participation of employees and increase leaders' commitment in BSC implementation process.
4. Sustaining the scorecard system is critical for the success of the offices in implementing BSC. It should be well acknowledged that BSC is not a one-shot process; rather create a performance results oriented culture is long process. NSLSCEO leaderships engaged in implementing BSC should be viewed it as a long-term process and be prepared to commit to change over a longer period.
5. NSLSCEO should link BSC strategy with budget and reward. Besides, individuals and team performances should be linked with rewards, recognition, and incentives. In addition employees' performance evaluation process should be checked.
6. The offices should allow top down and bottom up communication and follow up to review the scorecard.
7. NSLSCEO should improve IT support for the Successful documenting and comprehensive BSC reports and quarter and annual automation reports.
8. NSLSCEO should improve resource allocation and facilitate working environment at sub city and wereda level.
9. NSLSCEO should make employees and leaders accountable and responsible for BSC implementation of their office to improve customer satisfaction. In addition BSC should be revised based on monitoring and evaluation feedback provided by different concerned bodies.
10. In general, it is recommended for NSLSCEO to sustain all its current strengths, and improve its limitations mentioned above to cope up with a continuously changing and dynamic environment that directly or indirectly affects the realization of its objectives.

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Appendix I

ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCES

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Questionnaire to be filled by Nifas Silk Lafto Sub city Education office employees (at Sub city and Woreda level)

Dear Respondent,

I am a student at Addis Ababa University pursuing studies in Masters of Educational Leadership and Management. The purpose of this questionnaire is to collect data for a research paper entitled **”Practices and Challenges of Balanced Scorecard Implementation in Nifa Silk Lafto Sub City Education Offices”**. This is purely an academic work. The outcomes of the study are expected to throw light on the prevailing conditions and provide insight about directions to be followed in the future. Your assistance in providing information is highly valued. Rest assured that the information you provide will be kept confidential and be used only for the purpose of the study. Writing your name is not required.

Thanking you in advance,

Daniel Boka

PART ONE. PERSONAL INFORMATION

DIRECTION: INDICATE YOUR RESPONSE BY ENCIRCLING THE LETTER OF YOUR CHOICE OR PROVIDING ANSWER WHERE BLANKS ARE GIVEN.

1.1. Sex: a. Female b. Male

1.2. Age in year:

a. Less than 25 b. 26-40 c. 41-49 d. 50 and above

1.3. Academic qualification:

a. Certificate b. Diploma c. BA d. MA

e. If out of the choice _____

1.4. How long have you been working in this Organization _____

PART TWO: Current status of BSC Implementation in NSLSCEOs

DIRECTION: Indicate the level of your agreement/disagreement/ by putting “x” mark in the box corresponding to your choice.

To rate your answer use (SA=STRONGLY AGREE) (A=I AGREE) (N=NEUTRAL) (DA=I DIS AGREE)(SDA=I STRONGLY DIS AGREE)

no	Items	SA	A	N	DA	SDA
	Translate Balanced score card strategy to operational terms					
1	Your office create a common understanding about the balanced scorecard strategy to all teams and employees					
2	Your office institutionalized BSC strategies to the day today activities					
3	All activities in BPR are included in BSC plan of your office					
	Alignment of the Office BSC to the Strategy					
5	All team scorecard is integrated and aligned with your office corporate scorecard					
6	Your personal balanced scorecard plan linked with your team scorecard					
7	Your office’s strategic plan focus areas are well defined and understood					
8	Your office periodically reviews work process progress towards its strategic goals					
	Make Strategy Everyone’s Everyday Job					
9	When your office implement balanced scorecard all employees actively participate					
10	Skill gap is reasons for low Participation of employees in BSC implementation					
11	Lack of commitment and accountability is reasons for low Participation of employees in BSC implementation					
12	When you are doing your job every day you are contributing to the success of your office BSC strategy					
13	The success of balanced scorecard linked with the reward system					
14	You develop individual scorecard aligned to your team scorecard					
15	Individual and team scorecards aligned with recognition and incentives					

PART THREE: Monitoring and evaluation processes of BSC Implementation

DIRECTION: Indicate the level of your agreement/disagreement/ by putting “x” mark in the box corresponding to your choice. To rate your answer use (SA=STRONGLY AGREE) (A=I AGREE) (N=I AM NEUTRAL) (DA=I DISAGREE)(SDA=I STRONGLY DISAGREE)

no	Items	SA	A	N	DA	SDA
	Monitoring and evaluation processes					
16	Your office conducts discussion with employees on balanced scorecard success					
17	Your office provides well organized training on BSC implementation using training experts.					
18	The knowledge and skill training given on BSC implementation in your office is sufficient					
19	Your office provide knowledge and skill training for new employees before they start working					
20	Employees has been demonstrated commitment at all levels					
21	There is a clearly assigned and understood accountability in your office					
22	Your office conducts discussion to review the strategy					
23	Your office revises the scorecard based on monitoring and evaluation feedback					
24	Support is provided by senior officers when required on the implementation of BSC					
25	Your office’s strategic goals are linked with budget					
26	Your office or team uses software to automate the collection and reporting of the quantitative data					
27	Your office measure its performance to evaluate performance against expected results					
28	Your office review the BSC to determine where efficiency and effectiveness can be improved					
29	Your office periodically reviews work process progress towards its strategic goals					
	The Role of Leaders in Balanced Scorecard Implementation					
30	Your office uses leadership meeting to work together in teams as well as to assess and identify problems					
31	Office heads and team leaders develop clear vision, mission and core values to provide direction for the employees..					
32	Your heads are fully committed in the process of the BSC building and implementing					
33	Your leaders understand the concept of BSC and give awareness for the internal staff and external stakeholders					
34	Your boss empower team leaders to devise new ways of doing their day-to-day activities					
35	Your boss give emphasis for communication, participation, employee Empowerment					

PART FOUR: Major achievements of BSC implementation

DIRECTION: Indicate the level of your agreement/disagreement/ by putting “x” mark in the box corresponding to your choice. To rate your answer use (SA=STRONGLY AGREE) (A=I AGREE) (N=NEUTRAL) (DA=I DIS AGREE)(SDA=I STRONGLY DIS AGREE)

no	Items	SA	A	N	DA	SDA
	Major Achievements in implementation of BSC					
36	In your office Commitment has been demonstrated at all levels					
37	Proper and timely communications are being practiced in your office					
38	There is a clearly assigned and understood accountability for the process and results of the Balanced Scorecard					
39	Successful documenting and comprehensive BSC reports has been exercised by your office					
40	Your proper implementation of BSC has resulted in cost reduction, time saving, quality service, increasing the quantity of service					
41	BSC encourages you to learn and continuously improve yourself					
44	Your office has been more profitable since the adoption of the BSC					
45	Necessary resources were allocated for BSC design and implementation					

PART FIVE: Major challenges of BSC implementation

DIRECTION: Indicate the level of your agreement/disagreement/ by putting “x” mark in the box corresponding to your choice. To rate your answer use (SA=STRONGLY AGREE) (A=I AGREE) (N=NEUTRAL) (DA=I DIS AGREE) (SDA=I STRONGLY DIS AGREE)

4.2.2.7. Rating on the challenges of BSC Implementation

<u>No</u>	Item	SA		A		UD		DA		SDA	
1	Resistance for change										
2	The training given on BSC implementation is inadequate										
3	Lack of linking performance with incentives & reward										
4	Absence of automation (Information technology problem)										
5	lacks leadership commitment										
6	Challenges in Allocating appropriate resources										
7	The challenges of working environment										
8	Individual performance evaluation problem										

Appendix-II

ADDIS ABABA UNIVERSITY

COLLEGE OF EDUCATION AND BEHAVIORAL SCIENCES

DEPARTMENT OF EDUCATIONAL PLANNING AND MANAGEMENT

Interview guide for Nifas Silk Lafto Sub city education office heads

1. Does your office interpreted BSC strategies to the day to day activities?
2. Does your office BSC plan linked/ integrated from corporate to personal scorecard?
3. Does the success of BSC linked to the rewarding system?
4. How you monitor and evaluate the implementation process of BSC?
5. Is enough training provided about balanced scorecard implementation?
6. How do you evaluate the role of office heads towards supporting to all levels and evaluating the implementation of BSC?
7. What are the achievements of balanced scorecard in your office?
8. What are the major challenges in the implementation of Balanced Scorecard in your office?
9. What do you recommend for the above mentioned major challenges?