THE CHALLENGES OF IMPLEMENTING BALANCED SCORECARD (BSC) IN PUBLIC SECTOR: IN THE CASE OF B/G/R/S, SOME SELECTED BUREAUS.

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Abstract

The government of Ethiopia is endeavoring to bring organizational transformation since 1994, by using different change tools. Balanced scorecard is among the change tools that implemented in public sectors since 2010. But the result was not as satisfactory as intended. This study focuses on the challenging factors that impeded the implementation of balanced scorecard in Benishangul Gumuz Regional State in some selected bureaus. To address the study's objective, explanatory strategy of mixed methods research design has adopted. Survey was conducted on seven (7) public sectors that were taken as primary sources of the study with focus group discussion and document review as secondary source of data for the study. The subjects of the study were management members, balanced scorecard team; change committee in those sampled seven public sector bureaus. Closed and open ended questionnaires were distributed to the sample respondents. To identify the magnitude of various challenging factors of BSC implementation, four independent variables are identified; top management commitment, organizational working culture, employee resistance, communication and cascading process. Under each independent variable multi items were designed and measured the severity of challenging factors. The data which elicited through questionnaires were analyzed quantitatively by using inferential statistics such as regression with ordinary least square model to check the coefficient of each independent variable on dependent variable. Results of the analysis shows

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that top management commitment is the least contributing factor for the implementation process of BSC in the region. I.e. it is the most challenging factors among the independent variables. Organizational working culture is the detrimental one to BSC implementation next to lack of top management commitment. This finding is also solidified by qualitative data which were collected through focus group discussion and document analysis. The finding of the qualitative analysis shows that communication and cascading next to lack of top management commitment is impeding the implementation of BSC. Generally, this study suggests taking corrective measures by regional administrative council or cabinet body and top management members at their respective bureaus before the new system (BSC) got sluggish.

Keywords: BSC implementation; challenging factors; public sectors

1. Introduction

1.1. Background of the study

The genesis of civil services in Ethiopia dates back with the time of emperor Menelik in 1907. Up until 1990's the Ethiopian civil services was not capable enough to carry out the progressive aspiration of the people (CSR, 2013). 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. 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

The Benishangul Gumuz regional state is currently implementing different change management tools to improve regional performance and realizing institutional transformation. Among the change management tools BSC is the major one. The regional State has commenced the implementation of BSC in 2010 and cascaded to the three Zones. To effectively implement the tool intensive training were given to all regional sector bureaus' considering that it is bureau's responsibility to deliver training to zonal and woreda departments along sector line. As per the

principle of BSC, all bureaus organized strategy design team having five individual as responsibly body to design strategic theme.

1.2. Statement of the problems

At the early origin balanced scorecard is increasingly being used as a strategic performance management tool in private sectors. This adoption has encouraged the evolution of the balanced scorecard to public sector by changing the earlier singular metrics. Public sector organizations present diverse challenges for balanced scorecard (Kureshi, 2011). The tools which designed to measure the performance of private sector is gradually evolved to manage the performance of public sector with leaving managers of public sector service organizations in a multitude of diverse changes (ibid).

According to research conducted by Kirriri, (2015), on the challenges of BSC implementation, Lack of understanding of the concept balanced scorecard is the most important challenge affecting its implementation. Employees have to understand the balanced scorecard as a strategy implementation tool, and all its perspectives, before it can be fully implemented. In the same research finding, under communication of the organization's strategy and balanced scorecard to the lower level employees is another challenge in implementation of the balanced scorecard. The balanced scorecard has to be communicated to the employees in a language that they understand as this will help them understand how they contribute towards achievement of the organization goals. Lack of an effective reward policy is a challenge that affects the implementation of the balanced scorecard. This is because the employees are not motivated to deliver on their targets if the reward policy does not recognize their efforts.

Another important challenge is delays in management giving feedback to the employees and reviewing performance monthly and quarterly (Kirriir, 2015).

According to stella leadership school, understanding the four business perspective of balanced scorecard is complex to grasp easily and implement it.

The regional sector bureaus of BGRS has embarked on designing and implementing BSC since 2010 but most of the bureaus are not cascading the strategy to department and individual level

remaining at planning phase to date (performance report,2017). Earlier the bureaus were highly motivated to develop and implement the new system considering that it will completely evade the problem of subjective evaluation method of individual performer. In addition the employees of the bureaus unknowingly expect high financial return even though it is not the main objective of the balanced scorecard.

The research undertaken by different scholars discuss the implementation of BSC in private and rarely focused on public sector, due to its recent origin, BSC in to Ethiopia, particularly in BGRS public sector. Among the few research, Masresha (2015), Tsion (2014), Mamushet (2015), Adamitu, (2016), and Hiwot, (2015) studies conducted on challenges of BSC acknowledged as steppingstone on the issues of BSC in Ethiopian public sector. Thus, earlier literature identify some challenges such as, difficult of performance evaluation system, challenges of strategic targets realistic, lack of reward system, the system does not supported with IT, lack of training, education and awareness creation. The gaps which are not identified in the prior studies will be filled by this research. The role of leadership commitment, organizational culture, and employee resistance and communication challenges will be discussed by this study. The challenge of cascading is partial touched but not comprehensively studied to the extent of BSC science.

As far as the researcher knowledge, there is no inclusive and comprehensive study on BSC implementation challenges particularly, in public sectors in the region. Thus, this gap leads to originate the general research question and a need to study BSC implementation challenges in regional public sectors.

1.3. The Research questions

The following research questions are drawn from the above stated problems;

1. How top management commitments affect the overall implementation of BSC in Bureaus?

2. How organizational working cultures affect the implementation of balanced scorecard in the public sector bureaus?

3. How the cascading and communication process take place at each levels of performer in the bureaus?

4.   How the employees of the bureaus' perceive and understand the BSC implementation?

1.4.   The objective of the study

1.4.1. General objectives

The general objective of the study is to assess the challenges that impede the implementation of BSC in public sectors of BGRS, in some selected regional bureaus.

1.4.2. Specific objectives

The specific objectives of the study are:

1.   To identify the effect of top management commitment on the implementation BSC in selected bureaus.

2.   To assess the effect of organizational working culture in overall implementation of BSC in Bureaus.

3.   To assess how the cascading and communication process take place at each levels of performer in the bureaus in the implementation of BSC.

4.   To investigate how the perception and understanding of employees affects BSC implementation.

1.5.   The significance of the study

The finding of the study will give a clue to the effective implementation of BSC in the selected regional bureaus. It is also helpful for decision maker, consultant and trainer to identify the existing gap between the expected levels of implementation against the actual happening on the ground. It also broadens the horizon of the researcher and participant stakeholder in relation to principles and practical application of BSC in public sector bureaus.

Figure 1, Conceptual Framework
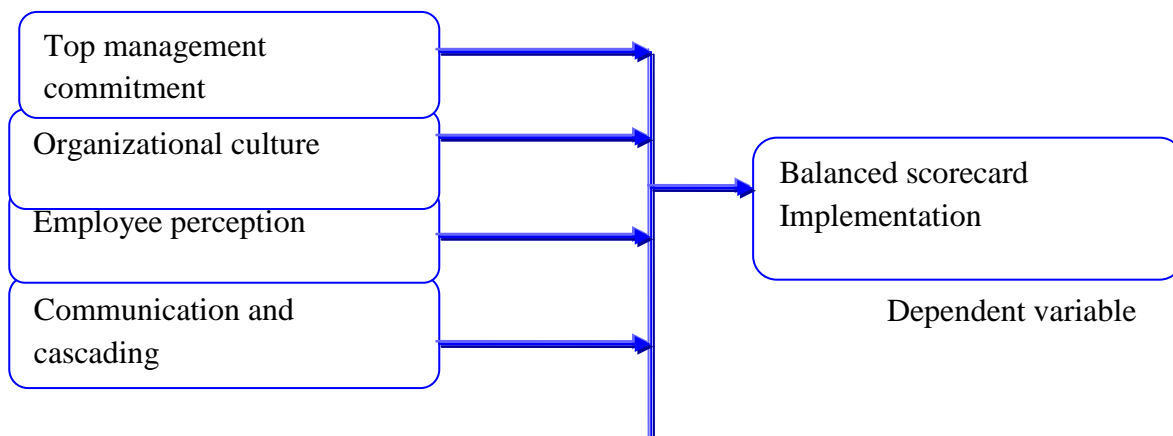
2. Materials and Methods

2.1. Research Approach

The researcher employed mixed research approach for this study. As a method, it focuses on collecting, analyzing, and mixing both quantitative and qualitative data in a single study or series of studies. Its central premise is that the use of quantitative and qualitative approaches, in combination, provides a better understanding of research problems than either approach alone (Hui Bian, No date).

According to Bian (N.d), mixed research is preferable for the reason that, one data resource may not be enough, initial results need to be further explained, a second method is needed to enhance a primary method, and the project has multi-phases.

2.2. Research Design

The research design opted for this study is descriptive and explanatory type of research. A descriptive study describes and interprets what is. It is primarily concerned with present, although it often considers past events and influence as they relate to current conditions. It is concerned with conditions or relationships that exist, opinions that are held, processes that are going on, effects that are evident, and trends that are developing. Explanatory research design is opted for the reason it examine the relationship between variable.

2.3. Sampling procedures and techniques

There are more than 33 public sector "bureaus" in Benishangul gumuz regional state that are engaged in implementing balanced scorecard. Since collecting survey data from all the "bureaus" are cost and time consuming, the researcher was obliged to determine sample size which represent the general population for the purpose of data collection. Thus, there are different sampling techniques that used to determine the right number of sample size. For the purpose of this research, the researcher used stratified sampling method for its suitability to this study. After categorizing the "bureaus" in to three categories based on their performance of 2009 A/Y as "good", "Medium" and "Low" performer, the survey respondents /employee/ are also identified by using systematic sampling techniques.

Stratified Sampling provides one way to obtain representative sample. It begins by dividing the population in to segment or strata based their similar characteristics (Kish, 1995).

Here below is the stratification of "bureaus" based on their performance in 2009 A/Y in the area of change management and BSC implementation level. According to the data the researchers elicit, "Agencies" and "Offices" were categorized as having equal status as "bureaus" based on 2009 A/Y performance. But for the purpose of this study, they cannot serve as sample population and the attention is given to "bureaus" nomenclature only.

Table 2: The stratification of "bureaus" based on change management and BSC implementation level performance 2009 A/Y.

N.O	Name of the Bureau's	"Bureaus" performance 2009 A/Y			
		Result registered %	Good	Medium	Low
1	Management institute	87.5	✓		
2	Ethics and anti-corruption commission	86.5	✓		
3	Education bureau	81.5	✓		
4	Prison commission	80.5	✓		
5	Justice bureau	78.5	✓		
6	Agricultural bureau	78.4	✓		
7	General auditor	75	✓		
8	Environment and land Administration	71.5%		✓	
9	Public services and Human resource development bureau	65%		✓	
10	Cooperative bureau	67.75%		✓	
11	Technical, vocational enterprises bureau	67.5%		✓	
12	Cultural and tourism bureau	67.03%		✓	
13	Trade, industry, transport bureau	69.6%		✓	
14	Rural road authority	63%		✓	

15	Water, irrigation and energy dev't bureau	58.75%			✓
16	Investment offices	56.5%			✓
17	General procurement Agency	56.5%			✓
18	Finance and economic dev't bureau	56.5%			✓
19	Labor and social affairs bureau	55%			✓
20	Women and children affairs bureau	53.25%			✓
21	Rural technology	52.75%			✓
22	Revenue Authority	51.5%			✓
23	Police commission	50.75%			✓
24	Supreme court	49.2%			✓
25	State council	47.0%			✓
26	Youth and sort bureau	46.75%			✓
27	Urban development bureau	46%			✓
28	Vital registration Agency	45.25%			✓
29	Administrative council	44.5%			✓
30	Water construction enterprise	44%			✓
31	Disaster prevention and food security offices	28.3%			✓
32	Mining resource development Agency	14%			✓
33	Livestock and fish development Agency	11.25%			✓
34	Information technology agency	11.25%			✓

Source: Public sector performance evaluation report, 2017.

Since collecting data from all bureaus mentioned above is costly and cumbersome, the researcher is forced to chose only 7 (seven) bureaus from the three stratums by using random (lottery) method. From "good" performer, which are 7 in number only one bureau is selected because, the researcher believe that these bureaus were not facing important challenges. From "medium" performer which are 7 (seven) in number, 2 (Two) were selected and from "low" performer, which are 20 (twenty) in number, 4 (four) bureaus were selected. The steps that the researcher followed to select the sample bureaus from each stratum was first, the name of all the bureaus were written on piece of paper according to their categories. The papers were rolled up, shacked well and the chance is given to an individual to draw pieces of paper according to the "number"

or "amount" assigned to each stratums. Thus, Education bureau (good), Environment and land Administration bureaus, Trade, industry, transport bureau (Medium), and Police commission, regional council, Water, irrigation and energy development bureau, Finance and economic development bureau (low) are selected.

Table 3 shows the sampling bureaus and the number of employees working in the bureaus and the BSC designing teams.

N.O	Name of bureaus	Total population		
		BSC team members	Change Management executive team	Number of employee
1	Education bureau	5	3	142
2	Environment, forest and land Administration bureaus	5	3	92
3	Trade, industry, transport bureau	5	3	136
4	Police commission	5	3	41
5	Regional council	5	3	68
6	Water, irrigation and energy resource development bureau	5	3	140
7	Finance and economic development bureau	5	3	130
	Total	**35**	**21**	**749**
	Total population			**805**

The total survey respondent populations for this study are 805 employees as indicated in the table. According to Yount (2006) who stated that if the total population size was between 101-1000 then, the sample size will be 10% of total population size, accordingly 10% of 805 are 84 respondents. But, the researcher purposely give additional chance for member of BSC team and change management team since they were good source of information and cannot remove from sample population thereby it increases the research rigor. Thus, increases the number of sample population into 100 survey respondent.

Methods of Data Analysis

After collecting and sorting all relevant data using the data collection tools, quantitative responses are sorted, coded, computed and analyzed using Statistical Package for Social Sciences (SPSS) version 21. Proper inferential statistical tools are also employed for quantitative data analysis. Ordinary least square (OLS) regression model was used to identify the effect of challenging factor on BSC implementation. OLS regression is generalized linear modeling technique that used to measure a single response variable which has to be recorded on at least an interval scale (polhman, 2003).

BSC implementation is the function of top management commitment, organizational working culture, employee resistance and communication and cascading. Generally the model is represented by polhman (2003) as follows.

$Y = \beta o + \beta_1 x_1 + \beta_2 x_2 + \beta_3 x_3 + \beta_4 x_4 + \varepsilon$

Where; Y= BSC implementation

βo= constant term

X_1= top management commitment X_3= employee perception and understanding

X_2= organizational working culture X_4= communication and cascading

ε =error term

3.   Result and discussion

As presented in table **5** the mean of BSC implementation score was the lowest for top management commitment (1.664), followed by employee resistance (1.705). This implies that the mean value approaches to the lowest scale level of agreement (strongly disagree). The mean score of BSC implementation: 1.725 and 1.757 for communication and cascading and organizational culture respectively which approaches to the low scale in level of agreement (disagree and strongly disagree). This depicts that, during BSC implementation in B/G/R/S public sector, top management commitment very low. Employee resistance is also the second important challenge to Implement BSC. Public sectors could suggested to improve the

commitment of top level management and try to reduce employee resistance through training and adopting reward system in order to fully implement the new tool.

Table 5: mean and standard deviation of independent variables

Item	N	Mean	St .deviation
Top management commitment	100	1.664	0.350
Organizational culture	100	1.757	0.459
Employee resistance	100	1.705	0.455
Communication and cascading	100	1.726	0.458

Source: own survey data, 2018

According to the research conducted by Mghanga (2010), lack of top management commitment to execute the strategy is pervasive problem across the world. As indicated in the table 5 above the mean value for top management commitment is (1.664), which is the lowest mean of challenging factors to implement BSC. Most of the respondents responded "disagree" and "strongly disagree" for positively forwarded multi item question which categorized under top management commitment. Employee resistance is also an important challenging factor with mean value (1.705), which indicate that positively forwarded multi item question were responded with "disagree" or "strongly disagree". Communication and cascading and organizational culture with mean value (1.726) and (1.757) are also challenging factor for BSC implementation since the mean value approaches to low scale level of agreement "disagree" or "strongly disagree".

The degree at which challenging factors contributed determines with mean values. A challenging factor with low mean value is highly challenging factor for the BSC implementation compared to other challenging factors having high mean value. In this case, top management commitment (mean=1.664) is highly challenging factors to implement BSC. Employee resistance (mean=1.705), followed by communication and cascading (1.726) and organizational culture (mean=1.757), respectively.

Table 6: Reliability coefficient

Items	Cronbach's alpha coefficient	No items
Top management commitment	0.725	10
Organizational culture	0.754	7

Employee resistance	0.758	7
Communication and cascading	0.805	8
BSC implementation	0 .660	5

Source: own survey data, 2018

From the table 6 above, the values of cronbach's alpha for top management commitment, organizational culture, employee resistance, communication and cascading and BSC implementation are 0.725, 0.754, 0.758, 0.805 and 0.660 respectively indicating the reliability result. According to cronbach the reliability indicator must be greater than or equal to 0.7 and these results are visible in this study except BSC implementation which is 0.660 but close to 0.7.

Table 7: Mean standard deviation and correlation of variables

No	Variables	mean	St.dev.	1	2	3	4	5
1	BSC implementation	1.704	0.443	1				
2	Top management commitment	1.664	0.350	0.199[b]	1			
3	Organizational culture	1.757	0.459	0.327[a]	0.601	1		
4	Employee resistance	1.705	0.455	0.282[a]	0.518	0.678	1	
5	Communication and cascading	1.726	0.458	0.320[a]	0.465	0.535	0.652	1

Note: [a] and [b] are significant at 1%, 5% (2 tailed), respectively.

Source: own survey data, 2018

According to Patel (2009), correlation only ranges from -1 to 1. A Correlation of 0 means that the variables are not related. Appositive correlation indicates a positive relationship that means an increase in one variable leads to an increase in another variable); and while a negative correlation indicates a negative relationship that means an increase in one variable leads to a decrease in another variable.

The table 7 above shows the relation between dependent variable (BSC implementation) with independent variables. The relationship between top management commitment and BSC implementation is 0.199 with 5% significant level that means an improvement in top management commitment also improve the implementation of BSC. This finding is also supported by Kirriri (2015), that top management commitment has great effect on the implementation of BSC within the organization. This study also found that top management commitment and BSC implementation have a positive relation. But in compare to other variables

the contribution of top management commitment was very low. So, it is recommended that public sectors should focus on enhancing the commitment of top management to improve the overall implementation of BSC.

The relationship between Organizational culture, employee resistance, communication and cascading with BSC implementation is 0.327, 0.282 and 0.320 respectively with 1% significant level that means an improvement in those challenging factors improve the overall implementation of BSC in public organization. The finding of this study suggests that organizational culture, employee resistance, communication and cascading have a positive relation with the dependent variable BSC implementation. When there is improvement in organizational working culture, employee resistance, communication and cascading, there is also an increment in implementation levels of BSC.

Table 8 shows results of linear regression analysis. The results provide evidence that top management commitment, organizational working culture, employee resistance, communication and cascading have statistically significant effect on implementation of BSC at 1% significant level.

R^2 value shows the overall goodness of fit of the model. It shows what proportion of the variation in the dependent variable (BSC implementation) is explained by the explanatory or independent variables. The adjusted coefficient of determination shows the degree at which, top management commitment, organizational culture, employee resistance, communication and cascading can explain the BSC implementation in those sampled public sectors. These challenging factors can explain BSC implementation to the extent of the adjusted coefficient of determination (R^2). The table 8 below shows challenging factors adjusted coefficient of determination. It is about 0.981 (98.1). These are challenging factors of BSC implementation which addressed by the researcher. Other factors that do explain BSC implementation are available. Other researchers could address those untapped factors but are challenging the implantation of BSC in public sectors.

Table 8: Shows results of linear regression analysis

Variables	Unstandardized coefficient	Standardized Coefficient	t-value	p-value
Constant	-.055		-1.905	0.60
Top management commitment	.125	.117	4.009	0.000
Organizational working culture	.131	.121	4.038	0.000
Employee resistance	.012	.018	1.137	0.000
Communication and cascading	.771	.761	18.722	0.259
F-statistics				000
R^2 (R^2 adj.)	0.981 (98.1)			

Dependent variable: BSC implementation

Source: own survey data, 2018

The result calculated on table 8 above show that, the coefficient regression for top management commitment is (0.125, P<0.001). This means a one unit increase in top management commitment will increase BSC implementation by 0.125 units and significant at 1% significance level. This study shows that top management commitment has a significant contribution for BSC implementation in sampled bureaus of B/G/R/S public sector bureaus. This also indicates that the relationship between top management commitment and BSC implementation is directly related. The study conducted by kirrir (2015), shows that there is direct relationship between top management commitment and BSC implementation and top management commitment positively affects the BSC implementation.

4. Conclusion and Recommendation

4.1. Conclusion

In general, the Ethiopian public sectors used different new change management tools to enhance their performance. BSC is one of the new management tools to be implemented in public sectors of B/G/R/S since 2010.

The main objective of implementing BSC is to increase efficiency and effectiveness, to plan activities properly, to facilitate communication, or information fellow between top management and the general staffs, to measure the performance of individuals, groups and organizations effectively and to increase customer satisfaction through effective services delivery. However,

public sectors have been challenged to implement the designed BSC document due to different factors. To identify the magnitude of challenges, research question were designed and distributed to survey respondents. The data were analyzed by using different tools such as, descriptive and inferential statistics and document analysis.

From the finding of the study it is possible to conclude that top management commitment was very low to successful implement BSC. This is shown by the mean value of top management which is less than the average. In linear regression analysis, top management commitment positively affects the BSC implementation but the contribution was very low.

The study also find that organizational working culture of the bureaus were not favorable to successful implement BSC. The result of descriptive analysis, regression analysis, focus group discussion and document analysis depicts that BSC was forced to functionalize in rigid working environment thereby increase its failure.

The study's additional finding also infers that employee perception and understanding towards BSC implementation was one of the challenging factors. Employees perceive that it is political tool, not management tool, it does not accommodate their interest, and it is too much of paper work. This hinders the successful implementation of BSC. Communication and cascading was one of the challenging factors of BSC implementation. Communication work was not done before takeoff implementation in those surveyed public sectors. The cascading process is complex and most surveyed public sectors were cascaded strategic objective only to corporate tier. Departmental and personal tiers were performing their function in traditional way.

4.2. Recommendations

This research conducted on the challenging factors that hinder the implementation of BSC in public sectors in the case of B/G/R/S. The challenging factors are identified by the study in the previous section and the following points suggested ensuring successful implementation of BSC in public sectors of B/G/R/S.

▪ According to the BSC concept the main role of top level management in the implementation process of BSC, is to create sense of urgency and the need for BSC

implementation, communicating vision and mission of the organization to different stakeholders, performing strategic function, identify change resistance elements and work on it, continuous follow up of change agenda and guide the overall process of change. But the finding of the study shows that all these roles of top level management are not functionalized during implementation process. So, it is recommended that top management should refocus on those roles. They have to be trained, to acquaint themselves with the BSC science. The crucial activity which has to be done by top management is communication. Top management should commit themselves to communication work in order to improve the new system implementation.   Then, it is suggested that, to implement the BSC in public sector to the expected level, the top management commitment should be enhanced strongly.

▪   Organizational working culture is an environment which positively or negatively affects the BSC implementation. The research finding depicts that organizational working culture has positively affect the BSC implementation. Then public sectors should improve the working environment through updating rules, regulations and particularly employee proclamation should provide facilities at lower level of administration, improve use of information technology particularly buying software that best fits BSC model and improving the rigidity of working system of the organization.

▪   Employee perception and understanding towards BSC is one of the important challenging factors to implement BSC. The finding of the research shows that employee perceive BSC as political tool; not management tool, as it has no any difference from BPR, they understood that BSC training was not sufficiently support them, they perceive the new system tights the working culture, employees have not confident in BSC as transformational journey.

Then, it is suggested that public sectors, should provide their employees with sufficient training which has to be supported by practical examples, since some of the employees do not understand the mission and vision of their organizations intensive training and strong communication system must be designed by top level management. To answer the question of employees i.e. "what is in it for me" rewarding system for best performer should be in place. There also should be experience sharing from model organizations inside and outside the region. Then, it is suggested that, to implement the BSC in public sector to the expected level, the employee perception and understanding should be lubricated by using different methods, for example providing them with training, experience sharing and enhance them to develop self development plan.

- Communication is a process of inculcating the new system in to the minds of employee that they perform their function with sense of ownership and accountability. Public sectors in due of implementing BSC have to do Communication work step by step at each stages of BSC. The research finding shows that communication work has completely bypassed and cascading function only done at corporate tiers. This slugs the new system to successful implement it. In absence of communication and cascading function BSC never came to realized.

Public sectors should rethink over communication and cascading work in order to put in to function the new system effectively.

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