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## DEVELOPMENT OF THE BALANCED SCORECARD MODEL TO IMPROVE THE QUALITY OF PERFORMANCE PLANNING IN THE PROVINCIAL GOVERNMENT OF THE SPECIAL CAPITAL REGION OF JAKARTA

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### ABSTRACT

The purpose of this study is to analyze problems and obstacles in the management of Government Agency Performance Accountability (AKIP) in the Provincial Government of DKI Jakarta, and to formulate a performance planning model that will be built to overcome weaknesses in performance planning in the Provincial Government of DKI Jakarta. By using the Government Sector Performance Accountability as an analytical tool, this study finds that the AKIP predicate target (value) in the DKI Jakarta Provincial Government has not been achieved until 2019 due to a number of factors, especially the problem of performance planning at the regional apparatus level. This study then formulates an implementation model based on the Balanced Scorecard in the development of performance planning.

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### INTRODUCTION

Bureaucratic Reform is a need that needs to be met in order to ensure the creation of improved governance. Good governance is the main prerequisite for national development. The quality of governance will greatly affect the implementation of national development programs. The better the governance of a country, the faster the wheels of national development turn around. In order to ensure effective management of Bureaucratic Reform, the government needs to establish Bureaucratic Reform planning and governance in a planning document that can be understood and implemented by all interested parties and stakeholders. In this regard, the Government has issued Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025 which is divided into three periods of the National Bureaucratic Reform Road Map, namely the 2010-2014, 2015-2019 and 2020 Bureaucratic Reform Road Map. -2024.

One of the important areas of change in the bureaucratic reform agenda in Indonesia is the area of accountability. Public accountability is important for providing democratic means to monitor and control

government behavior, to prevent the development of the concentration of power, and to enhance the learning capacity and effectiveness of public administration (Aucoin & Heintzman, 2000). The importance of public accountability can be explained from 3 (three) perspectives (Bovens et al., 2008). First, from a democratic perspective, public accountability is very important because it makes it possible to hold accountable democratically those who hold public office. Second, from a constitutional perspective, public accountability is important for preventing corruption and abuse of power. Third, from a kibernetic perspective, public accountability is important to maintain and strengthen the learning capacity of public administration (Bovens, 2007).

Accountability and performance of public organizations have been a key aspect of the public sector reform approach. For some scholars, accountability and performance improvement are very important to each other, which means that one variable can increase other variables. The assumption of the relationship between accountability and performance is so strong that the two are used as indicators of each other: being responsible

means meeting expected performance and working according to standards is a clear sign of being responsible (Dubnick & Frederickson, 2011). Increased concern with performance is expressed through a strong upgrade of audit, monitoring and evaluation mechanisms that focus on economics, effectiveness, efficiency and 'value for money' (Power, 1999).

Strengthening performance accountability is one of the programs implemented in the context of bureaucratic reform to achieve a clean and free government from KKN, improving the quality of public services to the community, and increasing the capacity and accountability of bureaucratic performance (Hupe & Hill, 2007; Læg Reid, 2014). This strengthening of accountability is carried out by implementing the Government Agency Performance Accountability System (SAKIP), as regulated in Presidential Regulation No. 29 of 2014 concerning SAKIP. It is hoped that the implementation of SAKIP will encourage a government management system that focuses on improving performance-oriented results (outcomes). SAKIP is implemented as a "self-assessment" by each government agency, this means that government agencies independently plan, implement, measure and monitor performance and report it to higher agencies in the form of a Government Agency Performance Accountability Report (LKIP) produced through SAKIP (Meyliana et al., 2018). To find out to what extent government agencies implement SAKIP, as well as to encourage an increase in the performance of government agencies, it is necessary to evaluate the implementation of SAKIP, as currently regulated by the Regulation of the Minister for Administrative Reforms of State Apparatus and Bureaucratic Reform Number 12 of 2015 concerning Guidelines for Evaluation of Implementation SAKIP. This evaluation is expected to encourage central and regional government agencies to consistently improve the implementation of SAKIP and realize the performance achievements of their agencies as mandated in the National / Regional Medium Term Development Plan (RPJMN / D).

As of the end of the 2019 fiscal year, the DKI Jakarta Provincial Government has not succeeded in achieving the AKIP predicate target with the category value as targeted, namely the predicate 'Category A

(Satisfactory)'. Meanwhile, when viewed from its financial resources, the DKI Jakarta Provincial Government has a relatively large APBD capacity compared to other LGs in Indonesia (for example, the 2019 FY APBD is IDR 66 trillion). But on the other hand, as a Special Capital Region, DKI Pemprov certainly has its own challenges in government affairs and demands for public services which are (perhaps) more complex and dynamic than other regional governments.

Based on the DKI Jakarta Provincial Government Agency Performance Report (LKIP) in the last 4 years (2016-2019 period), there is one of the DKI Jakarta Provincial Government's Strategic Targets which is one of the main performance targets each year, namely 'The Realization of Regional Governance and Financial Transparent and Accountable' (LKIP DKI Jakarta 2019, Pemprov DKI Jakarta). This Strategic Target has 3 (three) Main Performance Indicators (IKU), namely: 1) Value of Government Agency Performance Accountability Predicate (AKIP), 2) Community Satisfaction Index and 3) Unqualified Opinion (WTP) on Regional Government Financial Reports which is audited by the Supreme Audit Agency (BPK). Of the three KPIs that have not been achieved in the last 4 (four) years, namely the AKIP Predicate Value. The AKIP Predicate Value was given by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (Kemenpan-RB) after an evaluation of the DKI Jakarta Provincial Government's AKIP.

Even so, the 2018-2019 DKI Jakarta Provincial Government LKIP and the 2019 DKI Jakarta Bappeda LKIP found a number of problems / obstacles that caused the AKIP predicate target not to be achieved, such as the strategic plan of the Regional Apparatus Organization (OPD) which could not be fully measured the achievement of its performance indicators, measurement formulations. OPD Main Performance Indicators (IKU) are not completely clear and good, the quality of OPD performance reports cannot fully present evaluation and analysis of performance achievements, adequate comparison of performance data, and different perceptions between the SAKIP organizing team, so it takes quite a long time to collect. decision. Based on this problem, the formulations of the problems in this study are: 1) why the target predicate (value) of Government Agency

Performance Accountability (AKIP) in the Provincial Government of DKI Jakarta has not been achieved until 2019; and 2) what is the performance planning model that will be built to overcome weaknesses in performance planning in the Provincial Government of DKI Jakarta.

## LITERATURE STUDY

### Previous Research

Until now, there has been no research that evaluates the factors that cause the SAKIP predicate not to meet the target as desired by a regional government, and how to develop a Balanced Scorecard (BSC) Model that can be applied in local government performance planning by cascading it from the local government level to the SKPD level up to the SKPD work unit level. Therefore, the research that will be carried out by the author is expected to fill the research gap, so that it can provide novelty contributions in the field of government performance management research in Indonesia.

For example, Erawan's research (2020) aims to reveal how Indonesian government institutions implement the BSC and its contribution to their performance accountability. By conducting a systematic literature review of publications related to the application of BSC in the public sector, it can be concluded that the BSC helps managers in the Ministry of Finance of the Republic of Indonesia to fill the gap between strategic planning and strategic results. Other research by Sulhan and Wasistiono (2017) aims to examine the performance measurement system in the South Tangerang City Government which is presented through the Government Agency Performance Accountability Report (LAKIP) and the Accountability Report in the form of Regional Government Financial Reports (LKPD). Research by Fahlevi, Nuzulla, and Basri (2018) aims to gain a deep understanding of the implementation of the newly adopted Performance Measurement System (SPK) in the Sabang City Government. This study found that the concepts and functions of the DSS were not fully understood by the majority of informants. As a result, the newly developed DSS were not optimally utilized and thus did not contribute to a better performance management system in the local governments studied. Another study is Aziz (2020), which aims to evaluate SAKIP

in the Gunung Kidul Regency Government which obtained a fixed SAKIP value.

### Theory and Model of Government Sector Performance Quality

Accountability in this broad sense is a concept that is "without stopping certain limits" (Sartori, 1970). According to Gallie (1956), because there is no general consensus on standards for responsible (accountable) behavior, the meaning of accountability can differ from role to role, time to time, place to place, and from speaker to speaker. According to O'Connell (2005), for example, accountability exists when public services are of high quality, low cost and conducted in a polite manner. Considine (2002) juxtaposes accountability with responsiveness. Koppell (2005) distinguishes no less than five different dimensions of accountability - transparency, obligation, control, responsibility, responsiveness - each of which is an ideograph and an umbrella concept itself. The very broad conceptualization of the concept makes it impossible to establish empirically whether an organization is accountable, because each element requires extensive operationalization and because the various elements cannot be measured on the same scale. Some dimensions, such as transparency, play an important role for accountability, but are not constitutive of accountability, others, such as responsiveness, are more evaluative than analytical. The word 'accountability' approximates the terms 'responsiveness' and 'responsibility', and a willingness to act transparently, fairly, and appropriately.

In a narrower or more concise sense, Bovens (2007) translates accountability as an obligation to explain and justify an action or behavior. Accountability reflects a relationship between actors (actors) and a forum. Accountability usually involves not only providing information about performance, but also the likelihood of debate, questions by forums and answers by actors, and finally rating of actors by forums. Accountability also implies the imposition of formal or informal sanctions on actors for poor performance or, rewards for performance is adequate. The actor can be an individual, in the context of public accountability, the actor is often a public institution or government agency. Another important person, the accountability forum, can be a specific person, such as a

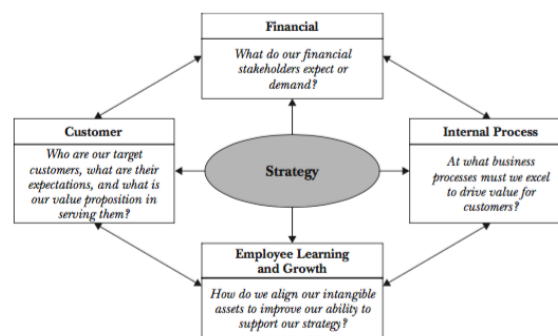
superior, minister, or journalist, or it can be an institution, such as a parliament, court or audit office, but it can also be a more virtual entity, namely the general public (Bovens, 2010).

The relationship between forum and actor often has the character of a principal-agent-forum relationship to a principal, for example the parliament, which has delegated authority to a president, minister, agent, who is regularly responsible for his performance in office. This is particularly the case with forms of political accountability (Strøm, 2003). However, in many accountability relationships, forums are not the principle of the actors, for example the courts in terms of legal accountability or professional associations in cases of professional accountability.

According to Bouckaert & Halligan (2008), the range of performance consists of the relationship between input, activity, output, effect / outcome and trust, it is possible to have a disconnection between output and outcome and between outcome and trust. Furthermore, according to Hatry (1980) there are 8 (eight) criteria useful for selecting a set of appropriate performance measures in planning the desired performance targets. Neither individual size nor the entire proposed

sequence for gathering performance information should be assessed according to the following criteria: 1) validity / accuracy; 2) understandable; 3) timeliness; 4) potential that encourages behavior that is out of the ordinary; 5) uniqueness; 6) data collection fees; 7) level of control; and 8) completeness.

The model used in this research is the Balanced Scorecard (BSC) model developed by Robert Kaplan, a professor of accounting at Harvard University, and David Norton, a consultant also from the Boston area (Kaplan & Norton, 2007). Based on studies of a number of companies, according to Kaplan and Norton, it is believed that reliance on financial performance measures affects their ability to create value. The study team discussed a number of possible alternatives, but stick to the idea of a BSC featuring a performance measure that captures the activities of the entire organization: customer issues, internal business processes, employee activity, and of course shareholder interests. Kaplan and Norton, then labeled the new BSC tool and then summarized the concept in a Harvard Business Review article, entitled: "The Balanced Scorecard — Measures that Drive Performance" (Niven, 2008).



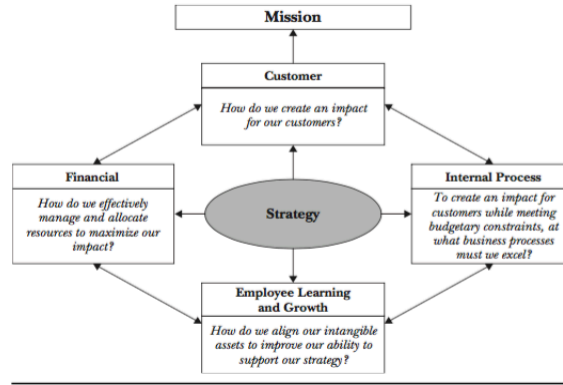
Adapted from material created by Robert S. Kaplan and David P. Norton.

Picture 1. The Balanced Scorecard

Source: Niven, 2008

Niven (2008) describes the BSC as a series of carefully selected measures that stem from organizational strategy. The measures selected for the BSC represent a tool for leaders to use in communicating with employees and external stakeholders about the results and performance drivers by which the organization will achieve its mission and strategic goals. In the corporate sector BSC,

increasing shareholder value is the ultimate goal for for-profit companies and they are accountable to their financial stakeholders for doing just that. However, this is not the case with non-profit organizations and government (public), the customer perspective must be elevated (Niven, 2008). The BSC model adopted for the government and non-profit sectors by Niven (2008):



Picture 2. BSC on Public Sector

Source: Niven, 2008

a. Customer Perspective

The clear distinction between private and non-profit and public sector BSCs is drawn as a result of placing mission at the top of the framework. Flowing from the mission is the view of the organization's customers, not financial stakeholders. Accomplishing a mission is not the same as fiscal and supervisory responsibility, on the contrary, the organization must determine who it wants to serve and how their requirements can be met. The message is that everything and everything that is done (finance, income, etc.) is to support the customer. The customer perspective in the government and non-profit sector BSC occupies the highest position. In the non-profit and public sector, BSC's focus is on customers and serving their needs to achieve the mission. Determining who is a customer depends in many ways on perspective. In the public sector, the legislature that provides funding is the logical choice as the group served.

b. Financial Perspective

No organization, regardless of status, can operate successfully and meet customer expectations or expectations without financial resources. Financial parameters in public and non-profit sector BSC models can be seen as either determinants of customer success or the constraints on which the group must operate. Many would argue that it is difficult to put a financial price on the work they do. Financial measures may sometimes be inconsistent with delivering quality services and achieving mission. In fact, when services are delivered at low cost, or at high efficiency, the program is likely to attract more attention and warrant greater investment from funders.

c. Internal Process Perspective

It is necessary to identify the internal processes that drive value for customers. When developing objectives and measures for this perspective, the question that needs to be answered is "at what business process should we excel at creating impact for customers while meeting budget constraints?" The key to BSC's success lies in selecting and measuring only those processes that lead to better results for customers, and ultimately enable the organization to work towards its mission. The process the organization chooses to focus on flows directly from the objectives and measures selected in the Customer Perspective.

d. Employee Growth and Learning Perspective

The Employee Growth and Learning Perspective provides the basis for the construction of a good BSC. Operating as mission-based organizations, nonprofits and the public sector rely heavily on the skills, dedication and alignment of their staff to achieve their important social goals. The employees and organizational infrastructure are like the threads that weave throughout the BSC. Success in driving process improvement, operating in a financially responsible manner, and meeting customer needs is highly dependent on the capabilities of employees and the tools they use to support the organization's mission.

Three distinct areas of "capital", representing vital intangible assets, should be captured in this perspective. The first is human capital, which challenges to consider the current skills inventory in the context of mission and strategy. Do personnel have the skills needed to carry out the strategy? The



second area of capital is the flow of information or what is called "information capital." Do personnel have the tools and information needed to make effective decisions that impact customers (outcomes)? Finally, organizational culture and climate are often included in the BSC under the heading "organizational capital".

## METHODOLOGY

This research uses a qualitative approach on the grounds that the research subject (focus) is complex, not well understood, related to policies, processes or systems, requires details, to answer research questions "why and how", to explore ideas or to build a new conceptual framework. Meanwhile, quantitative research methodology is not sufficiently able to answer why a phenomenon occurs or how it occurs (Denzin & Lincoln, 2005). This study also tends to use a case study type. According to Yin (2009), the case study method is generally chosen when: (a) a "how" or "why" question is asked, (b) the researcher has little control over events, and (c) the focus is on contemporary phenomena in the context of life real. This situation distinguishes case study research from other types of social science research. However, all methods overlap in many ways, not marked by sharp boundaries (Yin, 2009). The unique strength of the case study method, according to Yin, is its ability to fully relate to various types of evidence: documents, tools, interviews, and observations. In line with Yin's opinion above, Creswell (2014) argues that with a case study research design, researchers can develop an in-depth analysis of a program, event, activity, or process under study by collecting detailed data through various data collection procedures.

Regarding research data, the data needed to reveal how the implementation of Government Agency Performance Accountability (AKIP) is managed through the Government Agency Performance Accountability System (SAKIP) of DKI Jakarta Province, which includes primary and secondary data. The two types of data are expected to complement each other, at least to obtain more detailed and complete information, so that both types of data are needed in this study. Primary data is mainly in the form of information obtained from interviews with informants. Secondary data is

in the form of various documents that are relevant to the focus and locus of the research, in the form of reports, standards and relevant regulations.

The data collection techniques used in this study ideally include: documentation study, focus group discussion (FGD), semi-structured interviews, and observation. However, if it is related to the formulation of the problem and the purpose of this research and also considering the existence of the Covid-19 pandemic disturbance which is still quite a risk to safety and health at this time, the data collection in this study will rely more on documentary studies of various published documents. Formally by the Provincial Government of DKI Jakarta, in the form of regulations and reports related to performance accountability, and equipped with virtual FGDs. If the data obtained is based on documentation and FGD there are still things that need further clarification, the researchers will conduct interviews, which of course take into account health protocols during the Covid-19 pandemic, for example interviews conducted in writing. In addition, if possible, data collection will also be complemented by observation, namely by observing online the performance planning of a number of SKPDs within the DKI Jakarta Provincial Government for the 2021 fiscal year compiled in the second semester of 2020.

## ANALYSIS

### **Barriers to Increasing SAKIP for DKI Jakarta Provincial Government (2018-2019)**

Performance management through SAKIP in the DKI Jakarta Provincial Government has not used the SBC approach even though the Regional Government has been encouraged to apply the BSC approach, according to the Minister of Home Affairs Regulation (Permendagri) Number 86 of 2017. In addition, this BSC approach has been successfully applied in management performance in a number of Ministries / Agencies, so there are examples of their application that can be used as benchmarks.

The inspectorate conducts an internal evaluation of the implementation of SAKIP for Regional Apparatus Organizations (OPD) within the DKI Jakarta Provincial Government which is held from August s.d. September 2018, with interpretations of the value varying in the range of "Fair" (CC value) to "Very

Good" (BB value). However, as much as 56% of the 25 DPOs evaluated were predicated on CC. Thus, it can be said that there are still many improvements in the implementation of SAKIP in the DKI Jakarta Provincial Government even though it is not basic (Pemprov DKI Jakarta, 2019).

The results of the external evaluation of the 2018 DKI Jakarta Provincial Government's performance from the Ministry of Apparatus Empowerment and Bureaucratic Reform show that the DKI Jakarta Provincial Government obtained a total value of 71.04 or predicate BB with a percentage of the achievements obtained was 87.70%. This means that the target of the 2018 DKI Jakarta Provincial Government's AKIP / SAKIP IKU, namely the target of the predicate "A" (minimum value of 81) has not been achieved. However, the achievement of AKIP scores in 2019 was better than the previous year.

Based on the 2018 DKI Jakarta LKIP document, it is revealed that the problems faced in achieving the target of the SAKIP Implementation Predicate have not reached the predicate "A" in 2018, due to many factors that underlie the achievement of these targets, but can be reduced to several main factors. : 1) OPD Strategic Plan can not be fully measured the achievement of its performance indicators; 2) The measurement formulation of OPD IKU is not completely clear and good; 3) The quality of OPD performance reports cannot fully present evaluation and analysis of performance achievements, adequate performance data comparisons; and 4) The realization of the program activities on the performance indicators did not achieve the targets of the planning.

Among the 10 (ten) targets that are the 2018 targets, there are only 6 (six) targets which have satisfactory and very good achievements, so that it needs to be improved again in the coming years so that the other targets are also satisfactory or very good. The six targets which were achieved satisfactorily and very well, were: 1) Availability of stock of food needs that were guaranteed in quantity and quality and affordable for the community with 100 percent availability and a score of hope food patterns of 86.7; 2) Decreasing the Poverty Level by 3.55%, or exceeding the target of 3.58% in 2018; 3) Increased access to proper sanitation which has an indicator of reducing the number of flood inundation

points with a target of 12 inundation points being achieved as many as 11 inundation points so that the target is reached 109.09 percent; 4) Increased investment growth in key performance indicators with a target of Rp. 93.10 trillion reaching the target of Rp. 114.2 trillion or 100 percent more; 5) Targets The realization of transparent and accountable governance and regional finance with 2 successful indicators consisting of the achievement of the Community Satisfaction Index indicator with a target of 80.00 achieved at 83.76 or 104.7 percent achieved and achievement of the Regional Financial Report Opinion indicator with the predicate WTP target to get the WTP predicate or 100 percent achievement; and 6) Realization of urban areas that are habitable, neat and sustainable, along with supporting infrastructure, while the number of residential areas which was initially 223 RW in 2018 was arranged as many as 6 slum RWs.

In the coming year, further efforts need to be made to improve its performance more optimally by revitalizing existing internal resources, so that in the end it can improve services to the community (customers) and to other interested parties in general (stakeholders). An issue that is no less important for future improvements is to be able to formulate indicators of success that describe the real conditions expected by the community.

The results of the 2019 performance evaluation from the Ministry of Apparatus Empowerment and Bureaucratic Reform show that the DKI Jakarta Provincial Government obtained a total value of 73.84 or the predicate BB with the percentage of achievements obtained was 92.18%. This means that the 2019 DKI Jakarta Provincial Government's IKU AKIP / SAKIP target, namely the target of the predicate "A" (minimum value of 81) has not been achieved. However, the achievement of AKIP scores in 2019 was better than previous years. This assessment shows the level of effectiveness and efficiency of budget use compared to its performance achievements, the quality of bureaucratic performance culture development and results-oriented governance in the DKI Jakarta Provincial Government has shown excellent results (LKIP DKI Jakarta, 2019).

Referring to the 2019 DKI Jakarta LKIP, the problems / obstacles identified

related to the 2019 DKI Jakarta AKIP IKU have not been achieved, including: 1) Commitment that is still felt to be less than the leadership of regional apparatus, making it difficult to complete the follow-up of the recommended evaluation results and in fulfillment of documents / data / information required during the process of evaluating the implementation of SAKIP SKPD; 2) The process of planning activities and budgets is still lacking in control; 3) Different perceptions between the SAKIP organizing team; 4) There is still a lack of understanding of the regional tools for performance management and performance cascading.

### **BSC Model in Performance Planning of DKI Jakarta Provincial Government**

One of the crucial issues in the implementation of AKIP / SAKIP is the problem of selecting what performance measures are considered “best” to be implemented, in accordance with the objectives, tasks and functions of the organization. In this regard, the use of the Balanced Scorecard Model (BSC) has been widely applied by organizations around the world, although it was initially applied in the business sector (companies), but later it was also applied in the public sector and non-profit organizations to manage their performance by a number of adjustments in adaptation (Niven,

2008). The BSC has a number of advantages over single types of performance measures, such as financial performance measures, which were previously widely used. BSC is not just a tool for measuring operational performance per se, but has developed into a part of the management system. In this case, BSC is useful for planning, clarifying and developing strategies including performance measures and targets to be achieved with a comprehensive perspective, and communicating them to various levels within the organization as a guide to be implemented in achieving the goals / mission of the organization as a whole.

In order for the results of the Design of the BSC Model to provide implementative benefits, the theory of developing the BSC Model for the public sector (government) from Niven (2008) will be adapted and / or modified in such a way, so that it is in line with the Draft Regulation of the Governor of DKI Jakarta regarding Guidelines for Performance Management in Provincial Governments. DKI Jakarta, and by focusing on the BSC implementation guidelines that have been applied to a number of ministries in the central government, which are deemed appropriate to environmental conditions in local governments. The first is to compare the four BSC models that have been studied in this study:

Table 1. Comparison of terms in various BSC models

No.	BSC Kaplan and Norton	BSC Niven	BSC Permendagri 86/2017	BSC Ministry	BSC Rancangan Baru
	Private Sector	Public Sector	Local Government	Central Government	Pemprov DKI Jkt
1	<i>Financial</i>	<i>Customers</i>	Community/Service	<i>Stakeholders</i>	Community
2	<i>Customer</i>	<i>Internal Process</i>	Internal Process	<i>Customers</i>	Internal Process
3	<i>Internal Process</i>	<i>Learning and Growth</i>	Institutionalization	<i>Internal Process</i>	Learning/Growth
4	<i>Learning and Growth</i>	<i>Financial</i>	Financial	<i>Learning and Growth</i>	Financial

Source: Niven, 2008

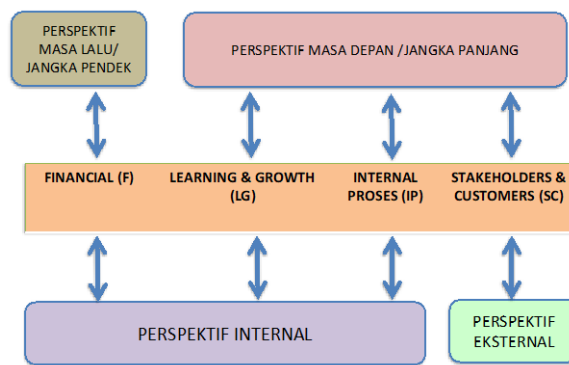
The nomenclature of 4 BSC perspectives designed by the author in this dissertation consists of four perspectives. First, the Community Perspective (Stakeholders / Customers or abbreviated as SC). This perspective includes the Strategic Goals (SS) that the DKI Jakarta Provincial Government wants to realize in order to meet the expectations of the community. The definition

of community here has a broad meaning consisting of private organizations and individuals / households who are users of DKI Jakarta Provincial Government services directly (customers) or indirectly, including DPRD, Central Government / Ministries / State Institutions (Stakeholders). Second, the Internal Process Perspective (Internal Process or abbreviated as IP). This perspective



includes SS that wants to be realized through a series of processes managed by the organization (business processes) in providing services and creating value for society (stakeholders / customers). Third, the Learning and Growth Perspective (Learning and Growth or abbreviated as LG). This perspective includes SS in the form of ideal conditions for the organization's internal resources (non-financial) that the organization wants to realize or that should be owned by the organization to carry out business processes in order to produce outputs or organizational outcomes

that are in accordance with the expectations of society (customers and stakeholders). Fourth, the Financial Perspective (Financial or abbreviated as F). This perspective includes SS in the form of ideal conditions for the management of financial resources within the framework of the Regional Budget that want to be realized to support a learning and growth perspective so as to encourage the implementation of business processes in order to produce organizational outputs or outcomes that are in accordance with the expectations of society (customers and stakeholders).



Picture 3. BSC Perspective Harmony  
Source: Author, 2021

Planning and measuring performance using the BSC approach overcomes the weaknesses of performance measures that place more emphasis on financial performance which has been used for a long time. By applying 4 (four) BSC performance perspectives, performance planning and measurement becomes more comprehensive and represents the various aspects needed to encourage and measure the success of

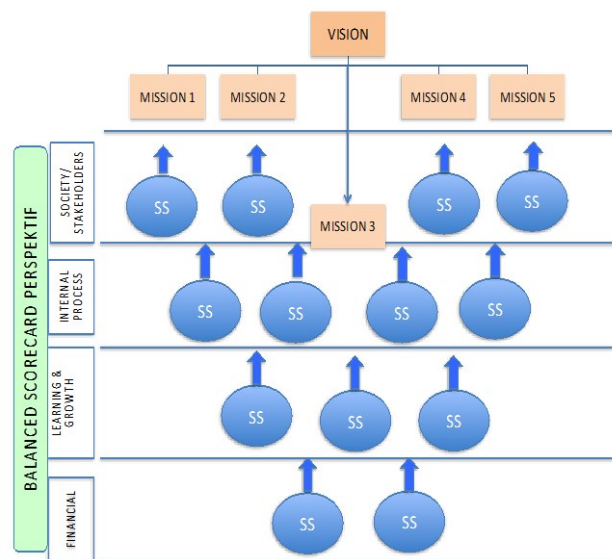
organizational performance. In addition, the four perspectives of the BSC also reflect a balance between internal perspectives (financial, growth and learning perspectives, internal processes) and external perspectives (community perspectives), and between short-term / past perspectives (financial perspectives) and long-term / past perspectives. front (growth and learning perspectives, internal processes, and society).



Picture 3. Logic Model BSC  
Source: Author, 2021

In summary, the development of the Balanced Scorecard (BSC) model for the performance planning of the DKI Jakarta Provincial Government can be described in the following 2 stages. First, Strategy Mapping and Cascading KPIs in Planning at the Local Government Level, both in Strategic Planning (RPJMD-five year planning) and in Annual / Operational Planning (RKPD). The vision of the Regional Head and Deputy Regional Head in the RPJMD is translated into a number of Missions, and each Mission is translated into Strategic Objectives (SS). Furthermore, each SS is formulated its main performance indicators and targets (KPI). Furthermore, SS

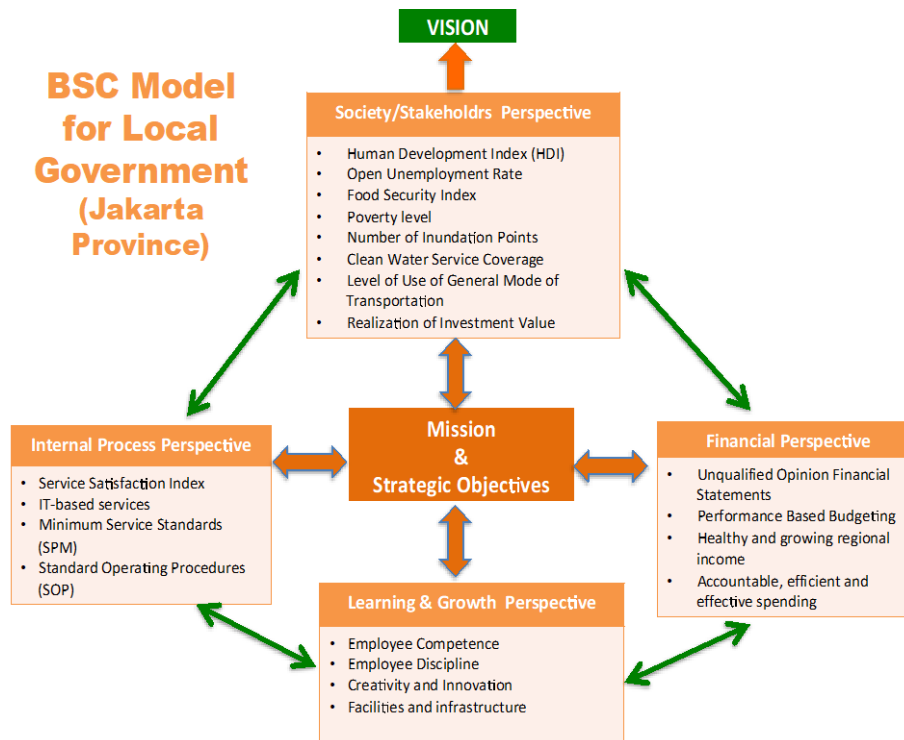
was mapped whether it had fulfilled 4 (four) BSC perspectives. Figure 3 illustrates the strategic mapping with the BSC, where the number of SS in the Figure does not reflect the actual number of SS in the DKI Jakarta Provincial Government RPJMD. However, this figure is an illustration that the SS map in the DKI Jakarta Provincial Government has fulfilled the Logic model of the BSC, meaning that limited resources as input (Financial and LG Perspectives) must be optimized to encourage the best service process (IP perspective) to produce the best outcome for the greatest possible welfare of society (Perspective SC).



Picture 4. Mapping Strategy with BSC Model  
Source: Author, 2021

In Figure 3 above it is known that of the 5 Missions contained in the 2017-2022 DKI Jakarta Provincial Government RPJMD, 4 Missions (Missions 1, 2, 4, and 5) relate to the perspective of society / stakeholders (SC Perspective), and Mission 3 related to 3 BSC Perspectives, namely IP, LG, and Financial

Perspectives. Each SS has at least 1 key performance indicator (KPI), and each KPI may not be used for more than 1 different SS. In Figure 4 the following illustrates the mapping of local government level KPIs with 4 BSC perspectives.



Picture 5. KPI Mapping with Model BSC  
Source: Author, 2021

The illustrations in Figures 5 and 6 above if integrated will appear as in Table 2 below, where the SS and KPI mapping is seen at the local government level and its cascading to the SKPD level. The achievement of SS and KPI is the responsibility of SKPD in accordance with their respective main duties

and functions by implementing programs and activities that have been specified in the planning document. Second, Strategy Mapping and Cascading KPIs in Planning at the SKPD (Organization Unit / Office) Level both in Strategic Planning (Renstra SKPD) and Operational Planning (Renja SKPD).

Table 2. Performance Planning at the Local Government Level (RPJMD, RKPD) with the BSC model approach

Mission	Amount of SS	Amount of KPI in SS	Perspective of BSC	Cascading SS to SKPD	Cascading IKU to SKPD	
Vision of Pemprov Jakarta	#1	4	4	SC	Based on the function of SKPD	Example: Index of Education Participation, and so on.
	#2	10	12	SC	Based on the function of SKPD	-----
	#3	3	6	IP, LG, F	Applies to all SKPD	Example: Peningkatan kompetensi pekerja, dsb.
	#4	3	3	SC	Based on the function of SKPD	-----
	#5	4	4	SC	Based on the function of SKPD	-----

BSC Perspektif: SC (Society/Stakeholders/Customers), IP (Internal Process), LG (Learning and Growth), F (Financial)

\* SKPD = Organization Unit or Office within the Local Government

The cascading of SS and KPIs from the LG level to the SKPD level as illustrated in Table 3 above should be further elaborated in SKPD level performance planning, so that the

cascading is clearly visible down to the types of programs and activities and their KPIs for each program and activity, and determine the unit / person in charge, as illustrated in Table 3

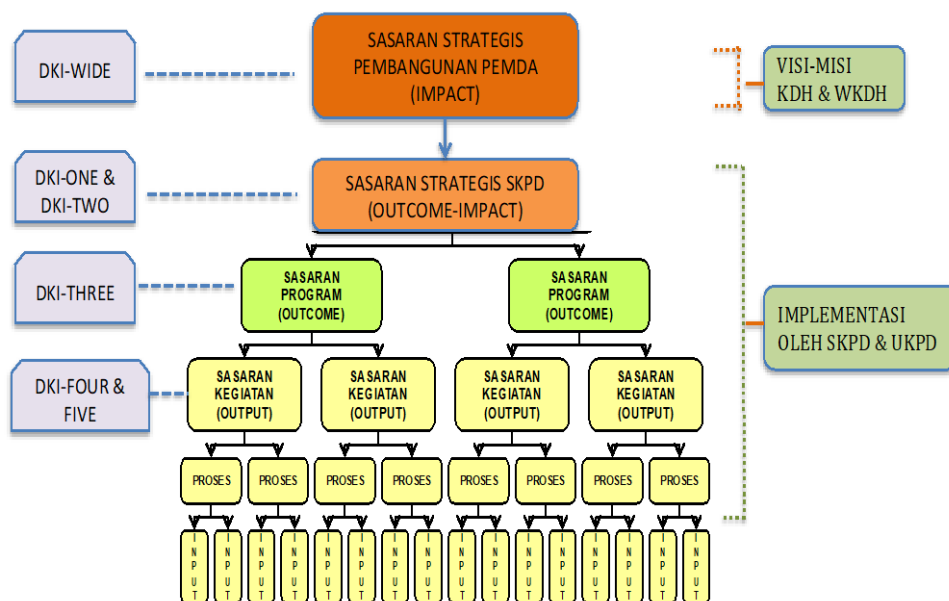
below. Performance planning in each SKPD must be ensured that it meets the 4 BSC Perspectives, because the four BSC

perspectives are interrelated and support each other in a logical 'cause-effect' relationship (logic model).

Table 3. Performance Planning at the SKPD Level (Renstra, Renja) with the BSC model approach

Mission	Amount of SS	Amount of IKU SS	Perspective of BSC	Cascading SS to SKPD	Cascading IKU to SKPD			
Mission	SS SKPD	IKU SS SKPD	Target IKU SS SPKD	Perspective of BSC	Program and Activity	IKU Program and Activity	Target IKU Program and Activity	Responsible Work Unit
#1				SC				
#2				SC				
#3				IP, LG, F				

The DKI Jakarta Provincial Government's SAKIP Performance Model was then formed as follows:



Picture 5. The Performance Tree of the DKI Jakarta Provincial Government SAKIP  
Source: Author, 2021.

One of the vital concepts in this BSC model is the concept of Cascading and Alignment. Strategy implementation will be more effective if all units / employees align goals, KPI and targets with the organizational strategy both vertically and horizontally. Basically, target cascading and KPIs must be carried out hierarchically according to the level of performance management in the DKI Jakarta Provincial Government. However, cascading can be done not hierarchically because of the organizational structure. Cascading IKU must pay attention to the level of authority and responsibility of the unit /

employee so that IKU is not always cascaded down to the executive level.

Cascading goals are goals that are derived or translated from a higher unit level to a lower unit / employee level. The formulation of cascading goals must meet the following conditions: a) Target cascading can be done directly or indirectly; 2) direct cascading goals are Goals that have the same sentence, description and scope as a whole; 3) indirect cascading goals are goals that have a narrower description or scope; and 4) in addition to cascading targets, the unit can also formulate additional Targets in the form of

non-cascading targets. Non-cascading goals are defined in the unit concerned. These targets are not the result of decreasing or translating from a higher level unit to a lower level unit / employee.

The alignment process aims to align SS / Targets, KPI or targets between units / employees at the level (horizontal) that have a relationship between tasks and functions. Alignment can be carried out between: 1) supporting units and technical units; 2) unit / employee whose job is a chain process; and 3) technical units that receive indirect cascading IKU. In addition, performance measurement can be seen through KPI achievement, KPI weight, strategic target value, regional apparatus performance value, and RPJMD target value. After that, the monitoring and

evaluation (monev) process is carried out on the implementation of performance measurement.

The implementation of SAKIP in the Provincial Government of DKI Jakarta can be said to be effective if all the key principles of implementing SAKIP can be fulfilled. The key principles for implementing SAKIP in the Provincial Government of DKI Jakarta consist of 5 (five) key principles, namely: 1) determining the organizational performance manager; 2) communicating strategy; 3) Cascading and Management of Strategic Targets; 4) improve performance; and 5) managing and enhancing knowledge. Thus, the framework for implementing SAKIP can be formulated as follows:



Picture 5. SAKIP Implementation Framework

Source: Author, 2021

## CONCLUSION

Based on the results of research and discussion, some conclusions that can be drawn are as follows. First, the AKIP predicate (value) target in the DKI Jakarta Provincial Government has not been achieved until 2019 due to a number of factors. These factors are 1) there is no Governor Regulation regarding the guidelines for implementing SAKIP in the DKI Jakarta Provincial Government. The management of SAKIP in DKI Jakarta generally refers to the Perpres and Permen PAN-RB which govern the implementation of SAKIP; 2) the level of understanding of employees in general related to planning and measuring organizational performance is still relatively low; 3) the OPD strategic plan is not fully measurable for its performance indicators; 4) OPD IKU measurement formulation is not completely clear and good; 5) the quality of OPD performance reports cannot fully present evaluation and analysis of

performance achievements, adequate performance data comparisons; 6) performance and perform performance cascading; 7) the correctness between individual performance measures and organizational performance measures in the Performance Agreement cannot be confirmed; 8) the implementation of SAKIP in the DKI Jakarta Provincial Government has not applied the BSC model or approach.

In addition, this study recommends the BSC model as a performance planning model to overcome weaknesses in performance planning in the DKI Jakarta Provincial Government due to several characteristics. First, BSC uses four perspectives consisting of a community perspective (SC), an internal process perspective (IP), a learning and growth perspective (LG), and a financial perspective (F). The second characteristic, the four BSC Perspectives above are in line with the BSC Model from Niven (2008) and Permendagri



No. 86 of 2017. However, there is a slight difference with the BSC Model in the Ministry which does not use the Financial Perspective separately but is combined into a Learning and Growth Perspective, and on the other hand divides the Community Perspective into two perspectives, namely: Stakeholders Perspective and Customer Perspective.

The four BSC perspectives above are related to each other in a logical 'cause-effect' relationship, or what is called logic and places the SC (Society) Perspective as the main goal. Meanwhile, Perspective F and LG are the main supporting perspectives and prerequisites that must exist to realize the IP Perspective so that it can meet the needs and expectations of the community efficiently and effectively. In addition, several other things that need to be considered in preparing SKPD performance planning are 1) IKU quality which is influenced by the IKU validity and the IKU control level, as well as the KPI calculation using the KPI Validity and Control Weights; 2) consolidation of the KPI target period, consolidation of locations, and data polarization; 3) Cascading IKU SS to SKPD can be done "direct" and "indirect"; and 4) SKPDs may add non-cascading SSCs or non-SS cascading IKUs deemed necessary to support the successful achievement of SKPD IKU targets.

The use of the four BSC perspectives in the Ministry is not necessarily the same as the application in Local Government. In the perspective of the BSC in the Ministry there is no separate Financial Perspective, but it is combined into a Learning and Growth Perspective. Meanwhile, the Customer / Stakeholders Perspective in the Ministry is separated into two separate perspectives, thus becoming the Stakeholders Perspective and the Customers Perspective. The ministry in general can use the assumption as a "cost center" that is not burdened with the main responsibility as a revenue-generating unit, so that the financial perspective does not have to stand alone as a separate perspective, but is combined into a learning and growth perspective. Meanwhile, the Regional Government has the duty and authority to extract Regional Original Revenue and carry out regional loans to meet their funding needs more independently, so that the Financial Perspective for Local Government is a

significant perspective to be managed and / or as important as other perspectives in the BSC.

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