ANALYSIS OF ORGANIZATIONAL PERFORMANCE MEASUREMENT USING A BALANCED SCORECARD APPROACH AT THE GARUT REGENCY P2KBP3A SERVICE

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Abstract. Performance measurement is an evaluation of the implementation of activities to achieve the expected goals by assessing both financial and non-financial performance. The public perception of the programs carried out by the Garut Regency P2KBP3A Service still reflects stereotypes and outdated mindsets, which impact the failure to meet the expected program performance targets. This research aims to analyze how performance measurement is conducted at the Garut Regency P2KBP3A Service using the Balanced Scorecard model through four perspectives. The research applies a mixed-methods approach, combining qualitative methods using interactive data analysis and quantitative methods using descriptive analysis. Data collection was conducted through interviews, questionnaire distribution, and document analysis. The study results show that performance measurement at the Garut Regency P2KBP3A Service, viewed through the Balanced Scorecard model using four perspectives, is considered good. This indicates that the Garut Regency P2KBP3A Service has carried out programs according to its duties and responsibilities. However, some programs still fail to meet the targeted performance objectives.

Keywords: Performance Measurement, P2KBP3A, Balanced Scorecard

I. INTRODUCTION

Planning, Women's Empowerment, and Child Protection Agency (hereinafter referred to as P2KBP3A) is one of the regional government agencies responsible for implementing part of the Regent's duties, including population control, establishing family planning programs, and ensuring family welfare resilience [1]. The main tasks and responsibilities of the Garut Regency P2KBP3A Office are regulated under Regional Regulation Number 58 of 2016 and Regent Regulation Number 90 of 2020 [2].

The general role of the P2KBP3A Office is to address unemployment issues through population control, reduce poverty by establishing prosperous families, accelerate development, improve public health by continuously implementing development programs to meet the population's needs, and improve the role and quality of women in various fields.

The agency also aims to reduce violence, exploitation, and discrimination against women and strengthen child protection. Therefore, to fulfill its objectives, the P2KBP3A Office needs to maintain high organizational performance supported by competent human resources to implement various programs effectively and ensure that these programs align with the strategic plan [1].

The Population Control, Family

Organizational performance refers to the results achieved by an institution in carrying out its functions and duties within a certain period [3]. Public perception generally considers a government organization successful when the budget allocated by the government is properly distributed according to the planned work programs. However, the quality of services, infrastructure, and the organization's environment are often overlooked as measures of success in public organizations [4].

Table 1. Main Performance Indicators of the Garut Regency P2KBP3A Office

No	Strategic Goals	Key Performance Indicators	Data Source
1	Improving Service and Performance Accountability	Customer Satisfaction Index, Average Work Performance Score, Internal and External Evaluation Report	Financial Management, Asset Management, and Staffing Reports
2	Reducing Birth Rates	Total Fertility Rate	Family Planning Program Database
3	Increasing Family Welfare	Percentage of Pre-Prosperous Families Compared to the Total Number of Families	Family Planning Program Database

No	Strategic Goals	Key Performance Indicators	Data Source
4	Providing Population and Family Planning Data and Information	Percentage of Districts with Available Population, Family Planning, and Women's Empowerment and Child Protection Data	Family Planning Program Database
5	Improving Women's Role in Development	Anugerah Parahita Ekapraya (APE) Score	Gender and Child Information System
6	Meeting the Requirements for a Child-Friendly City (KLA)	Child-Friendly City (KLA) Phase Score	Gender and Child Information System

Source: Garut Regency P2KBP3A Office Performance Report (LAKIP), 2021

Table 1 shows the performance indicators for the Garut Regency P2KBP3A Office. Various programs and activities are designed to achieve these performance indicators. However, some programs fail to meet the performance targets, as shown in Table 2 [1].

Table 2. Programs That Failed to Meet Performance Targets at the Garut Regency P2KBP3A Office

No	Programs and Activities	% Achievement
A. CHILD PROTECTION AND WOMEN'S EMPOWERMENT		
1.	**Gender Equality and Women's Empowerment Program**	
1)	Mainstreaming Gender (PUG) in District/City Governments	37.20%
2)	Political, Legal, Social, and Economic Empowerment of Women in District/City Governments	77.32%
3)	Development and Empowerment of Government Institutions as Service Providers for Women	71.42%
2.	**Women Protection Program**	
1)	Preventing Violence Against Women at the District/City Level	88.10%
2)	Referral Services for Women Victims of Violence Requiring District/City Government Coordination	0.00%
3.	**Gender and Child Data Management Program**	
1)	Collecting, Analyzing, and Presenting Gender and Child Data at the District/City Level	56.99%
B. POPULATION CONTROL IN FAMILY PLANNING PROGRAMS		
4.	**Population Control Program**	
1)	Integration and Coordination of Provincial and District/City Government Policies on Population Control	37.22%
5.	**Family Planning Program**	
1)	Distribution and Supply of Contraceptive Devices and Medicines for Family Planning Implementation at the District/City Level	36.61%
2)	Empowering and Enhancing the Role of Community Organizations in Promoting Family Planning	35.97%
6.	**Family Welfare and Empowerment Program**	
1)	Community Organization Involvement in Family Welfare and Resilience Development at the District/City Level	0.00%

Source: Garut Regency P2KBP3A Office Work Plan Report (RENJA), 2021

Table 2 shows the percentage of programs that failed to meet performance targets. A performance target is considered unmet when the program achievement percentage is below 100% [1]. The failure to meet performance targets often results from varying public perceptions and attitudes toward the benefits of the programs, as highlighted in interviews with the P2KBP3A Office Secretary.

The Balanced Scorecard model evaluates overall organizational performance by assessing financial and non-financial aspects through four key perspectives. First, the *Learning and Growth Perspective* emphasizes the importance of building the necessary infrastructure, resources, and technology to support internal processes [5]. For instance, the Garut Regency P2KBP3A Office has implemented the "Sibangga-Link" Information System to provide easy access to information related to the agency's programs. Second, the *Internal Business Process Perspective* focuses on identifying the strategies required to implement programs effectively, including planning, executing, and evaluating programs to achieve the target outcomes. Third, the *Customer Perspective* highlights the importance of public satisfaction with the services provided by the organization, as high public satisfaction indicates the success of the organization's programs. Lastly, the *Financial Perspective* assesses budget allocation and financial efficiency, ensuring that programs are well-funded and resources are optimized. Therefore, performance measurement is crucial in ensuring that government organizations meet public needs and deliver quality services effectively.

According to Anggara (2016), John M. Pfiffner defines administration as an organizational process aimed at achieving predetermined or intended goals. Administration cannot stand alone within government organizations; it is closely related to organization and management, where administrators act as state administrators, the government functions as a governing body, and this is all facilitated by organizational and management structures [6]. Due to the increasing complexity of public issues, inter-organizational efforts are necessary to address cross-border problems through networks of individuals and organizations [7]. This situation establishes *good governance* as a fundamental value in the implementation of governance structures. In principle, this foundation emphasizes the importance of collaboration between government institutions as the organizers of the state (including various political institutions and the public sector), the private sector as economic drivers, and society, which consists of both individuals and groups (such as NGOs and professional organizations) [8]. Public administration, from a political definition perspective, can be classified as either *direct* (involving direct action) or *indirect* (involving third parties) [7].

According to Hunger & Wheelen (2012), strategic management refers to a series of decisions and managerial actions that influence a company's performance over the long term. David (2017) also states that strategic management is the art and science of formulating, implementing, and evaluating organizational decisions to achieve intended goals. Strategic management is used to link the organization with its environment, develop strategies to adapt to environmental changes, and implement these strategies effectively. This process allows public sector organizations to maximize their performance [9], [10], [11].

According to Pasalong (2014), performance management is a method used to measure whether government activities or

programs have successfully achieved their intended results. Performance management consists of a series of activities, starting from performance planning, performance monitoring, and performance evaluation, including the provision of rewards and penalties, which must be carried out continuously. The following are the steps in a performance management system according to Tsauri (2014) [3], [12]:

1. Formulating the tasks and responsibilities that need to be achieved by employees, which must be mutually agreed upon.
2. Determining work targets and the results that need to be achieved within a specific time frame, as well as setting performance standards.
3. Monitoring the activities or programs being carried out.

According to Surjadi in Tsauri (2014), organizational performance is the total work result achieved by an organization in accordance with the goals that have been previously set. According to Siagian in Tsauri (2014), the factors influencing performance include work motivation, organizational commitment, organizational culture, job satisfaction, compensation, and communication. Dwiyanto, as cited in Pasalong (2014), identified several indicators used to measure bureaucratic performance, including [13], [14]:

1. Productivity
2. Service quality
3. Responsiveness
4. Responsibility
5. Accountability

Subianto (2019) states that performance measurement is a process in which an organization sets outcome standards to achieve the programs, acquisitions, and investments carried out by the organization. This process evaluates the organization's financial and non-financial achievements [3], [14]. According to Whittaker, the key elements of a performance measurement system include:

1. Planning and setting objectives.
2. Developing relevant goals.
3. Formal reporting of results.
4. Utilizing an information system.

The Balanced Scorecard is a comprehensive performance measurement tool with specific characteristics. The Balanced Scorecard combines financial and non-financial perspectives [5], [15], [16]. According to Norton and Kaplan, as cited in Sumarsan (2013), the Balanced Scorecard is a strategic management and planning system used by both profit and nonprofit organizations worldwide. It is designed to align the organization's vision and strategy, improve internal and external communication, and monitor organizational performance based on strategic goals. The Balanced Scorecard consists of four key perspectives [17]:

1. Learning and Growth Perspective – This perspective identifies the organization's ability to create long-term development and growth. The goal of this perspective is to provide the infrastructure necessary for the success of the other three perspectives.
2. Internal Business Process Perspective – This perspective focuses on the processes essential for the organization to serve customer and financial perspectives. The key

components include organizational innovation processes, operational processes, and service delivery to the public, which can also be viewed as operational management.
3. Financial Perspective – This perspective outlines the financial goals the organization wants to achieve in the future. These financial goals will serve as the foundation for setting objectives and metrics for the other perspectives.
4. Customer Perspective – This perspective addresses customer or public satisfaction. The organization develops strategies to meet customer needs effectively. In the public sector, the concept of customer satisfaction is defined by Niven (2003) in Pasolong (2014) as a performance measurement focused on customer satisfaction with public products or services. This includes factors such as ease of access to services, timeliness in receiving services, and overall satisfaction, which are linked to service quality.

II. RESEARCH METHODOLOGY

The research method used in this study is a mixed-methods approach, which combines qualitative and quantitative approaches. The data sources in this study come from both primary and secondary data. Data collection was conducted by distributing questionnaires to residents of Garut Regency who have received family planning services, as well as through interviews with key informants, including the Secretary of the P2KBP3A Office, the Head of Child Protection, and the Head of the UPTD PPA at the P2KBP3A Office. The qualitative data analysis technique used an interactive model, while the quantitative analysis employed descriptive analysis. Based on the research period, this study is categorized as a *cross-sectional* study, meaning that it only focuses on data collected during a specific period, which is the performance data for the year 2021.

IV. RESULTS AND IMPLICATIONS

Performance measurement is conducted to assess how well the organization can achieve its objectives according to the established plans. Performance measurement using the Balanced Scorecard model consists of four perspectives: the Learning and Growth Perspective, the Internal Business Process Perspective, the Financial Perspective, and the Customer Perspective. The performance evaluation using the Balanced Scorecard model at the Garut Regency P2KBP3A Office includes the following:

1. **Learning and Growth Perspective**
   In the learning and growth perspective, the P2KBP3A Office provides training and development programs for its employees, including training and development for victims, socialization on the fulfillment of children's rights, special child protection training, socialization of Sexual Violence Law No. 12, management of family development programs for infants, adolescents, and the elderly, family welfare improvement programs (UPPKS), and gender mainstreaming (PUG).
2. **Internal Business Process Perspective**

In the internal business process perspective at the Garut Regency P2KBP3A Office, the program planning is conducted a year before the program is implemented, based on the priority scale of issues to meet public needs. The management and delivery of the program are adjusted according to the established plan. Performance evaluation is conducted at the village, district, and regency levels to identify obstacles and challenges faced during program implementation. This evaluation helps determine whether the performance targets have been achieved. The strategic management conducted within the Internal Business Process Perspective at the Garut Regency P2KBP3A Office is categorized as good.

3. **Financial Perspective**

   In the financial perspective at the P2KBP3A Office, the budget is allocated based on the priority scale of public needs, including women's empowerment and child protection, as well as population control and family planning. The services include providing free support for victims of domestic violence and children, offering free family planning services, and distributing free contraceptives and birth control pills to the public in Garut Regency. Budget utilization is considered very economical, effective, and efficient, with a performance calculation rate of 100%.

4. **Customer Perspective**

   The P2KBP3A Office provides services to the public by offering support for victims of domestic violence and children, ensuring that all their needs are met free of charge. There is also a support system for victims of domestic violence and child protection, a shelter for victims, and free contraceptives and birth control pills. Public satisfaction with these services is rated high, with a satisfaction rate of 82%.

Each perspective (learning and growth, internal business processes, financial, and customer) is interconnected through a causal relationship to achieve the strategic objectives and goals of the P2KBP3A Office. These include providing population and child protection data, reducing birth rates, improving family welfare, increasing the Child-Friendly City (KLA) rating, and enhancing the quality of life and the role of women in development.

V. CONCLUSION

Based on the analysis, the P2KBP3A Office has demonstrated good performance, although some programs or activities did not achieve their performance targets due to a realization rate below 100%. Performance analysis using the Balanced Scorecard model with four perspectives—Learning and Growth, Internal Business Process, Financial, and Customer—shows that the P2KBP3A Office has met the criteria for each perspective. Therefore, performance measurement at the P2KBP3A Office is categorized as good because the agency has implemented all programs and activities according to the established plans, even though some programs have not achieved the targeted performance outcomes.

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