

Measurement of Local Government Performance**With Balanced Scorecard Approach in South Tangerang City, Indonesia****Ahmad Sulhan**

Inspectorate of South Tangerang City,
Banten - Indonesia
E-mail: soeduaenam@yahoo.com

Sadu Wasistiono

Institute of Local Government,
Sumedang - Indonesia
E-mail: sadu_ws@yahoo.com

Abstract

The new concept of local government that focuses on the community requires a new paradigm of government management with a comprehensive performance measurement system. LAKIP and LPJ (LKPD – both are kinds of accountability report) as a tool to measure the performance of local government has not depicted the performance comprehensively.

In the research design of performance measurement of local government with Balanced Scorecard (BSC) approach in South Tangerang Government, the development of performance measurement model is done through four approaches, namely customer/community perspective, financial perspective, learning and growth perspective, and internal process perspective.

The type of research used is qualitative research method and uses descriptive analytics. Sources of data were obtained through interviews and document reviews. The results of this study are (1) current performance measurement of local government through LAKIP and LPJ (LKPD) has not yet described the performance comprehensively, (2) weaknesses of LAKIP and LPJ (LKPD) can be improved by applying BSC through strategy map that can translate and visualize the strategy and vision of South Tangerang Government which is then followed by determining strategic objectives, etc., so that it will form a performance measurement system that is integrated into urban planning, and (3) the BSC designed local government Scorecard (LGSC) contains five focus areas, 17 (seventeen) strategic objectives.

Keywords : balanced scorecard, local government scorecard, performance measurements.

I. INTRODUCTION

South Tangerang as a new autonomous region in the province of Banten is the result of the division of Tangerang Regency has a distinctive position as the buffer of the capital city of Jakarta. Years after its establishment in 2009, it has grown remarkably and is expected to be at the forefront in Banten Province. South Tangerang Government in its function to provide services to the public, must possess a dynamic strategy to be able to anticipate future uncertainties to provide professional services to the people of South Tangerang as a patron of its public services.

In South Tangerang, there are also large developers who provide services to the community, enabling Tangerang Selatan residents to have a variety of alternative private services as a comparison, which in itself has high demands on the quality of public services.

It is a challenge for the South Tangerang Government to be able to provide result-oriented services, which, in this case, is to be closer to the people they serve and towards improving the quality of services, efficiency, and to simplify the complicated procedures. For that, the South Tangerang Government should be better able to respond to the results of its services and should also be able to measure the level of success in public services.

The obligations of Tangerang Selatan Government to carry out financial accountability include local government Financial Report (LKPD) for subsequent accountability to DPRD through the Final Fee Report for Fiscal Year (LPJ), whose provisions are regulated in Article 81 of Law Number 33 of 2004 regarding

Financial Balance Between Central Government and local government. Related to LKPD South Tangerang, the performance accountability liability is the Government Performance Accountability Report (LAKIP), whose provisions are regulated in Presidential Instruction Number 7 of 1999 on Performance Accountability of Government Agencies.

With Law Number 25 of 2004 regarding National Development Planning System, local government is required to prepare a strategic plan containing Vision, Mission, Objectives, Strategy, and Program and Development Activities as outlined in RPJMD by referring to RPJPD. The addition of the strategic plan arrangement demonstrates the emergence of awareness of the importance of long-term strategy to local government. Unfortunately, this strategy cannot be measured properly in the accountability reports of South Tangerang Government. For LPJ, which is the accountability report of APBD implementation in the form of LKPD is only in the form of financial statements covering Budget Realization Report, Balance Sheet, Cash Flow Report, and Notes to Financial Statements.

As for LAKIP, which is only a performance report of local government as an element of government to account for the implementation of the main tasks and functions and the authority of the management of resources.

Also, there is confusion about the indicators to use to measure the performance of local governments. This uncertainty causes DPRD to easily decide if each implementation of the Mayor's Accountability Report is accepted or not.

Local government as a public sector organization is directly related to the provision of services and goods to meet the wants and needs of the community. In this case, the community is a customer that must be served well. To meet customer satisfaction, it is necessary to cultivate the mindset of the manager about how to improve people's satisfaction. Increasing local revenues without being backed by

the community satisfaction have not reflected the success of the local government. LAKIP as a tool to measure the performance of local government in this instance has not been able to identify the success of the local government in meeting the needs of the community.

Related to the mentioned matters, a new concept needs to be understood correctly by all local governments as regional organizers so that the main objective to improve the welfare of society can be achieved. The new concept that focuses on society requires a new paradigm of government management. Taking into account the new paradigm of community-focused governance management, a more comprehensive system of performance measurement is needed.

Robert S. Kaplan and David P. Norton (2001), through their book "The Balanced Scorecard: Translating Strategy into Action," offer a systematic and comprehensive roadmap for organizations including local governments as non-profit organizations to translate vision statements and the Regional Head's mission into a set of interrelated performance measures. These measures are not used to control behavior but to articulate strategies, communicate strategies, and help adjust the initiative of all components, to achieve common goals.

The purpose of this study is as follows. **First**, to obtain an overview of the performance measurement mechanism of the current local government. **Second**, to get an overview of the steps taken by the local government in determining the performance indicators and their standardization to measure the performance of regional government in achieving the vision and mission of the region. **Third**, get an overview of performance measurement design with Balanced Scorecard approach for local government and to evaluate the performance of local government of South Tangerang based on the available design.

II. METHOD

The type of research used is qualitative research and uses descriptive analytics which attempts to describe in general about facts. This is done by understanding the symptoms and the respondents they are examining by listening and understanding and analyzing what is heard, studying a process or discovery that occurs naturally, recording, analyzing, interpreting and reporting, and drawing conclusions of the process based on the context of space and time and natural situation.

To obtain an in-depth information, other than document review, interviews were also conducted to the informant/respondent. The document review referred to in this study is the data collection conducted by reading books and articles relating to Balanced Scorecard, performance management, performance measurement, strategic management, and South Tangerang City. Because the scope of the issues discussed is a managerial scope, then the interview is done by asking directly to the parties related to the managerial to the Regional Government of South Tangerang.

This research combines the use of document review techniques with complementary interview techniques. With the stages of the analysis are divided into several stages namely:

1. Preliminary Study

The research begins with a review of documents against the legislation, documents related to performance measurement (RPJPD, RPJMD, RKPD, IKU, LAKIP, LKPD, LPJ, LPPD, etc.). At this stage, interviews are conducted to dig more in-depth information and perform direct verification of existing data.

The document review is intended to obtain data and information related to the performance measurement system currently applied to Tangerang City Government. To get information on the possibility of applying Balanced Scorecard, and to design the frame of

thinking of Balanced Scorecard application design as performance measurement system at South Tangerang Government.

2. Designing Balanced Scorecard as a System of Performance Measurement

The next step is to design the performance measurement system by using BSC according to the stage that has been obtained. But in this study, the design is prepared at the level of Corporate Balanced Scorecard, has not done cascading to the Regional Device.

3. Conclusion

The end of the stage is the formulation of conclusions and suggestions.

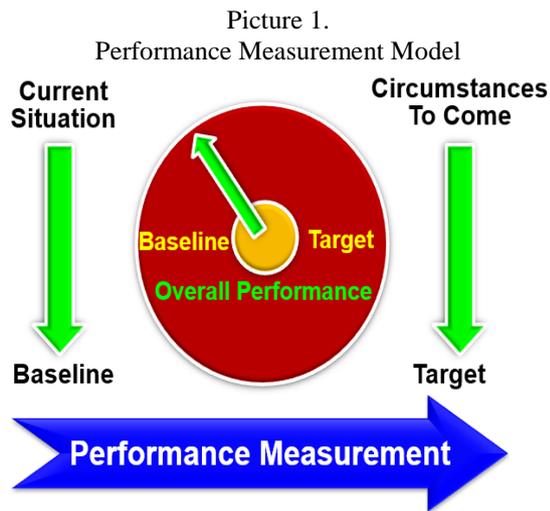
The concepts used in this study are:

A. Performance

According to The Scriber-Bantam English Dictionary, published by the United States and Canada (1979) in Rivai (2005: 14), performance is derived from the root word "to perform" with some "entries" such as: (1) to do or carry out, execute; (2) to discharge of fulfill; as vow; (3) to execute or complete an undertaking; (4) to do what is expected of a person machine.

B. Performance Measurement

Theoretically, performance measurement according to Robertson (in Mahmudi, 2010) is a process of progress assessment of work towards the achievement of goals and objectives that have been determined. Mahmudi (2010: 6) argues that performance measurements should at least include three important variables that should be considered: behavior (process), output (direct product of an activity/program), and outcome (value added or activity/program impact). The performance measurement model according to Vincent Gaspersz is as follows:



Source: Vincent Gaspersz (2002: 70), Integrated Performance Management System: BSC with Six Sigma for Business & Government Organizations

C. Performance Indicators

According to Lohman in Mahsun (2012: 71), performance indicators are a variable used to quantitatively express the effectiveness and efficiency of a process or activity based on organizational goals and objectives.

D. Approach to Performance Measurement of Public Sector Organizations

The performance measurement approaches of public sector organizations according to Mahsun (2012: 131) can be described as follows:

- 1) Budget Analysis.
- 2) Financial Statement Ratio Analysis.
- 3) Balanced Scorecard Method.
- 4) Performance Audit.

E. Local government Performance Measurement with Balanced Scorecard Approach

Balanced Scorecard is a concept of contemporary performance management that began to be widely applied to public sector organizations, including government. At first, the Balanced Scorecard was applied to business organizations, especially large corporations in the United States. Balanced Scorecard is considered suitable for public sector organizations because the

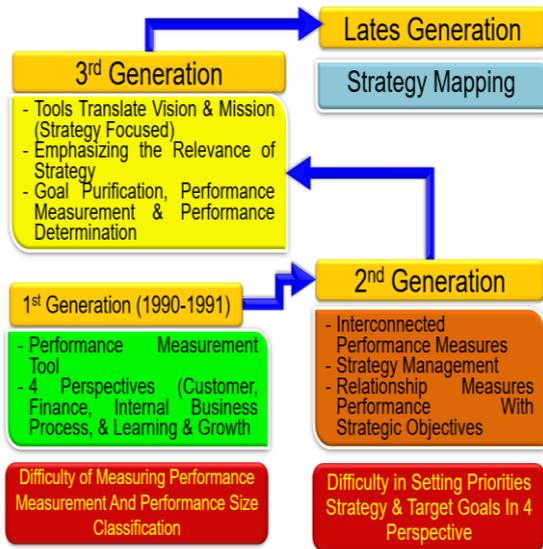
Balanced Scorecard not only emphasizes the quantitative (financial) aspects but also the qualitative (non-financial) aspects. It is in line with the public sector that places service as a key performance measure, not profit. Although this concept was created in the business world, public sector organizations can also adopt the Balanced Scorecard concept with some modifications.

Adopting the style and techniques of private sector management into the public sector is in line with the concept of New Public Management. The adoption of the Balanced Scorecard into public sector organizations aims to improve the performance of public sector organizations. The successful experience of Balanced Scorecard is also experienced by some Local government, for instance, the City of Charlotte - USA.

In Indonesia, along with the implementation of bureaucratic reform, Balanced Scorecard as performance measurement has been implemented by Central Agency such as Ministry of Finance and BPK-RI. However, for the local government, no one has implemented the Balanced Scorecard as a measurement of performance until now, on either the provincial/municipal/district level, the level of the regional organization (OPD), or the employee performance level measurement.

The Balanced Scorecard was first developed by Kaplan (Harvard Business School) and Norton (Renaissance Solution, Inc.) in the 1990s. Then developed from generation I as a performance measuring tool, generation II with the linkage between performance measures, then generation III as a tool to translate vision and mission (strategy focused), and the latest generation as a strategy mapping tool (strategy mapping).

Picture 2
The Evolution of Balanced Scorecard

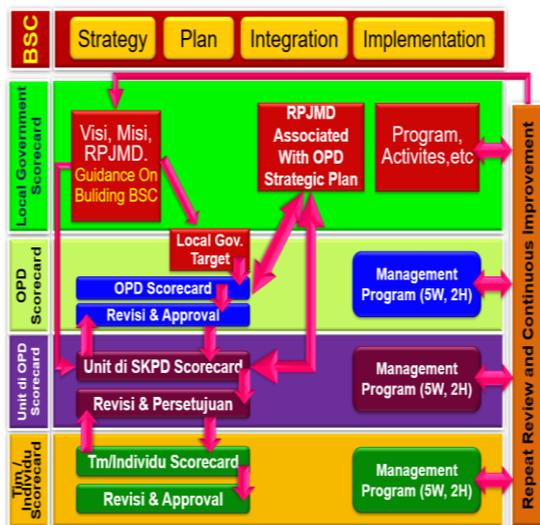


Source: Mahmudi (2010), Public Sector Performance Management

The BSC implementation for all levels of Regional Government based on the modified model of Vincent Gaspersz as follows:

Picture 3.

BSC Implementation on All Levels in Local Government

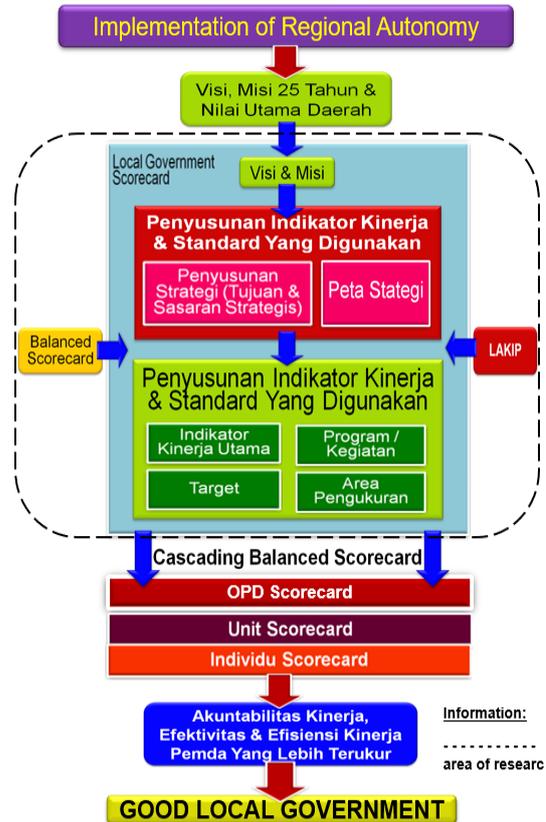


Source: modification of Vincent Gaspersz (2002).

E. Framework

The framework of thought in this study is built on the theoretical basis described above which describes the phenomenon to be researched and displayed in the form of a flowchart of thought. The framework of thought in this study can be diagrammatically described as follows:

Picture 4.
Framework



III. RESULT

A. Evaluation of Performance Measurement of South Tangerang Government

All this time, the measurement of success and failure in carrying out the main tasks and functions of the South Tangerang Government is conducted at the time of Review LAKIP City and Evaluation LAKIP Device Area.

Performance measurement is currently implemented by the Regional Planning Board (BAPPEDA) of South Tangerang. This condition causes LAKIP not to be optimal because BAPPEDA functions as activity planner as well as a local agency that performs performance measurement. This results in performance measurement being less objective and independent. In some areas, the preparation of LAKIP is done not by BAPPEDA but by the Organization Section in order to further optimize the performance measurement to be more objective and independent.

B. Performance and Standardization Indicators Used to Measure Performance in South Tangerang Government

In Fiscal Year 2015, performance measurements are outlined in the Performance Agreement which contains the Key Performance Indicators (IKU). IKU is compiled based on indicators of the year in question outlined in the RPJMD (Regional Medium-Term Development Plan) Period 2011-2016. IKU stipulated as many as 97 (ninety-seven) indicators. Based on the analysis, it is known that there are five indicators that have not been aligned with strategic goals/targets.

C. Proposed Performance Measurement of South Tangerang Government Using Local Government Scorecard (LGCS)

With the implementation of BSC in South Tangerang Government as a performance measurement system, the

strategy of South Tangerang City Government can be contained in local government Scorecard (LGSC). LGSC can provide insight into local government achievements in four perspectives: customer, finance, internal business processes, and growth and learning, quickly and comprehensively. LGSC also provides tools for local governments to monitor their achievement in meeting customer and financial targets while evaluating achievements in capacity building for the South Tangerang Government for future performance of internal business processes and learning and growth.

Referring to the stages of applying BSC measurement system to all levels in Regional Government which is a modification of Vincent Gaspersz, the corporate scorecard level developed is the local government scorecard (LGSC), with the steps as formulated by Kaplan and Norton as follows:

Table 1
Steps to Implement BSC Performance Measurement System in South Tangerang Government

Step	Description	Person in Charge	Time Period	Information
1.	Clarify the vision, mission, and values of the organization. At this stage, LGCS was developed to translate the vision, mission, and values of the South Tangerang City Government into a strategy to be understood and communicated.	Top Management Team (Mayor, Deputy Mayor, Secretary, Head of Regional Development Planning Board, Head of DPRD)	Month 1 – Month 3	RPJP Draft, RPJMD Draft
2A.	Communicate strategy to all Echelon II, III and IV.	Top Management Team (Mayor, Deputy Mayor, Secretary, Head of Regional Development Planning Board, Head of DPRD)	Month 4 – Month 5	Socialization, etc
2B.	Develop BSC at Regional Device level using LGSC as Corporate Scorecard as the template. The head of the local government agencies translates the strategy into specific objectives	Local government Agencies Level Team (Echelon II, III, IV)	Month 6 – Month 9	Strategic Plan of Local government Agencies
3A.	Composing the priority scale for development	Top Management Team (Mayor, Deputy Mayor, Regional Secretary, Head of Regional Development, Head of DPRD)	Month 6	Priority on development
3B.	Announce the modification programs in the LGSC for BSC development in the regional level	Top Management Team (Mayor, Deputy Mayor, Regional Secretary, Head of Regional Development, Head of DPRD)	Month 6	Priority on development
4.	Review the strategical plan that has been created by the Local Agency to check whether it is aligned or not with LGSC or whether there is any suggestions for LGCS	Top Management Team (Mayor, Deputy Mayor, Regional Secretary, Head of Regional Development, Head of DPRD)	Month 9 – Month 11	Verification of the Local Agency's strategical plan
5.	Renewing LGSC according to the result of the review on the Local Agency's strategical plan	Top Management Team (Mayor, Deputy Mayor, Regional Secretary, Head of Regional Development, Head of DPRD)	Month 12	RPJMD draft revision
6.	Communicating LGSC to all employees of the South Tangerang Government	Top Management Team (Mayor, Deputy Mayor, Regional Secretary, Head of Regional Development, Head of DPRD)	Month 13 – Month 14	Socialization, Regulation
7.	Renewing the plan and management for 5W-2H program. Yearly budgeting is established to fund the yearly development plan	All Echelon II, III, IV, PPTK	Month 15 – Month 17	APBD, RKA, DPA
8.	Conduct observation every month and quarterly that focuses on strategical issues	Team	Month 18 - henceforth	Periodical Report
9.	Conduct yearly observation. The team notes the change of strategical issues and develop them into LGSC	Team	Month 25 – Month 26	
10.	Facilitating the Regional Government with LGSC.	Team and all the Head of Local Agencies	Month 25 – Month 26	

The BSC model that can be applied in this research is BSC model proposed by Vincent Gaspersz, that is:

Picture 5
Vincent Gaspersz's BSC Model



This BSC model will develop local government Scorecard or we term as “Tangsel (South Tangerang) Corporate Balanced Scorecard.”

1. Visions of South Tangerang

According to the focus of the RPJPD (Regional Long-Term Development Plan) in the period 2016-2021, and based on the city development paradigm, smart city, livable city and sustainable development goal (SDGs), the Visions of South Tangerang Government 2016-2021 propose to be adjusted to:

"The Realization of South Tangerang As A Smart City, Qualified and Competitive Based on Technology and Innovation"

2. Area Policy Focus as a Strategic Theme

Based on the vision and strategic issues, the City of South Tangerang needs to apply the policy focus area as a strategic theme, such as:

1. Human Resource Development.
2. Urban Infrastructure and Transportation.
3. Environmentally Friendly Livable City.
4. Community Economic Development.
5. Improved Governance.

3. LGSC (Local government Scorecard) in Line with Four Perspectives

The results of the formulation of the development goals of South Tangerang period 2016-2021 and its relation to the Development Area of South Tangerang period 2016-2021 are presented in the following table:

Table 2
Proposed Development Objectives
South Tangerang period 2016-2021

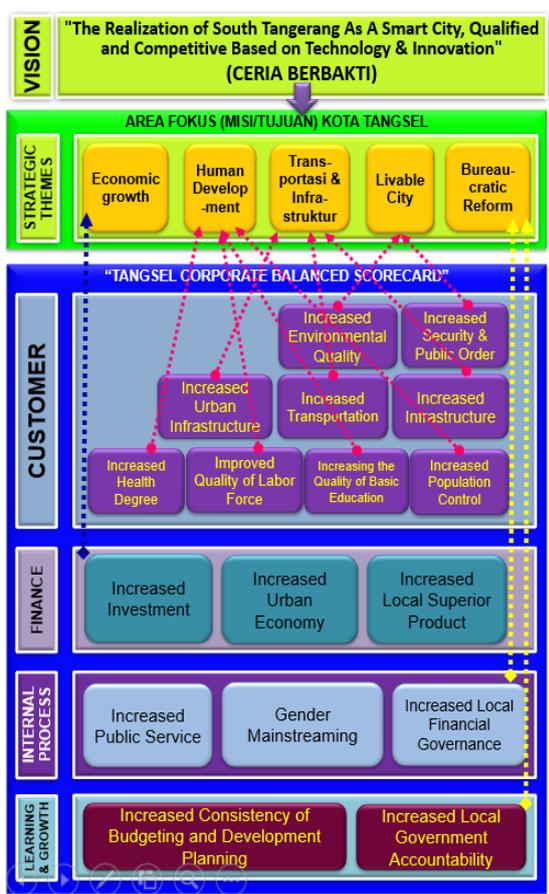
NO	GOALS
1.	Actualize human development.
2.	Improve transportation accessibility and a more functional city infrastructure.
3.	Improving facilities and infrastructure of a habitable city that is eco-friendly.
4.	Improve the growth of local economy with competitive featured product basis.
5.	Optimization of governance and bureaucracy reformation to be more effective and accountable.

Based on each of the objectives that have been established then formulated goals for further quantification and more technical in order to manage the achievements. The target of development of South Tangerang in 2016-2021 is 17 (seventeen) targets with the approach of 4 (four) perspectives, as follows:

4. Strategy Map (Card)

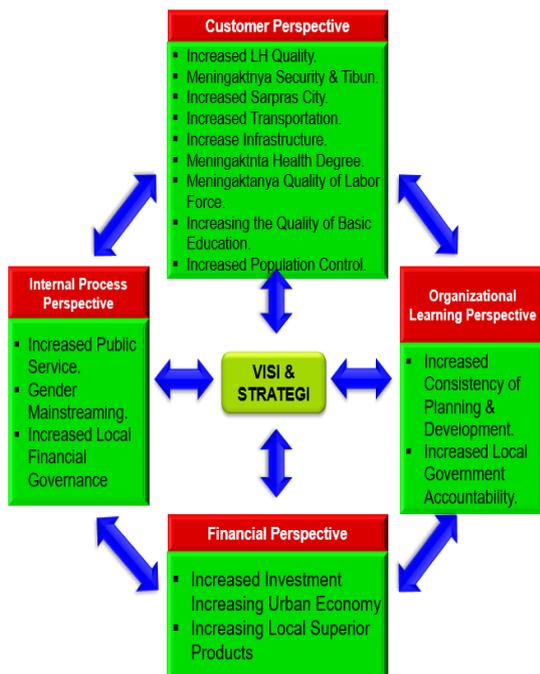
The next step in designing the balanced scorecard scheme of Tangerang Selatan Government is with strategy description through the strategy map to formulate and visualize strategy and vision of South Tangerang Government. The strategic map is a local government scorecard we can name “Tangsel Corporate Balanced Scorecard.” The proposed strategy map of South Tangerang Government is shown below:

Picture 6
Strategy Map “Tangsel Corporate Balanced Scorecard”



The BSC model used is as follows:

Picture 7
BSC “Tangsel Corporate Balanced Scorecard” Model



5. Strategic Plan (Renstra) Per Area

5.1. Strategic Plan for Human Resource Development

Table 3
Targets, Priority Programs and Strategic Measures of Goals “Achieve a Whole Human Development”

No	Strategic Targets	Priority Programs	Strategic Measures
1.	Improvement on participation and education	<ol style="list-style-type: none"> 1. Improve non-formal education 2. Improve the 12 years mandatory education for SD/MI 3. Improve management of service and the quality of education 4. Improve information quality and reading culture. 	<ol style="list-style-type: none"> 1. Participation rate of SD/MI (primary school) 2. Index of graduation for SD/MI 3. Participation rate of SMP (Junior high school) 4. Index of graduation for SMP (Junior High School) 5. Average school day
2.	Improvement on the public's health	<ol style="list-style-type: none"> 1. Develop the quality of health service 2. Develop and maintain the facility of community health centres 3. Improve the service for maternal care, babies, toddlers, children, teenagers and elderly. 4. Improve the service for national health insurance 5. Improve the service for health, references, complementary and alleviation of diseases 6. Improve the quality of hospital service 	<ol style="list-style-type: none"> 1. Infant Mortality Rate 2. Maternal Mortality Rate 3. Life Expectancy Rate
3.	Improvement of the workforce quality	Development on productivity, opportunity and manpower agencies.	Employment ratio
4.	Improvement of population control	Guiding the people in implementing prosperous and independent	Population growth by the statistics

5.2. Strategic Plan for Urban Transport and Infrastructure

Table 4.
Targets, Priority Programs and Strategic Measures from the Purpose “Transport and Urban Infrastructure”

No	Strategic Targets	Priority Programs	Strategic Measures
1.	Improvement on the service of infrastructure	<ol style="list-style-type: none"> 1. Improve development and maintenance of streets and bridges 2. Organize the ownership and utilization of land 3. Organize housing environment 4. Develop the housing infrastructure 5. Manage clean water and wastewater 6. Improve development and maintenance of drainage channels / water tunnels 7. Manage and utilize river, lake and other resources 	<ol style="list-style-type: none"> 1. Index of infrastructure service satisfaction (IKLI) 2. Index of road network performance
2.	Improvement on transportation	<ol style="list-style-type: none"> 1. Improve the transportation service 2. Control and secure traffic 3. Build the transportation infrastructure 4. Improve the public transportation 	Load factor
3.	Improvement on the facilities in the city	<ol style="list-style-type: none"> 1. Develop the technology for waste management 2. The provision for waste management activity and socialization to lessen the volume of waste 	The percentage of the city's facilities and infrastructures quality

5.3. Strategic Plan for Community Economic Development

Table 5
Goals, Priority Programs and Strategic Measures from the Goals “Community Economic Development”

No	Strategic Targets	Priority Program	Strategic Measures
1.	Improvement on investment	1. Improve investment through promotion and cooperation 2. Improve control, supervision and quality of licensing service 3. Improve the collaboration on the government-public development	1. The amount of investment from PMA 2. The amount of investment from PMDN
2.	Improvement on the city's economy	1. Agencies development, business and <i>koperasi</i> (cooperative) entrepreneurship 2. Develop <i>IKM</i> and cooperation 3. Protect consumer and secure trade 4. Guide small traders 5. Increase export 6. Improve food sustainability 7. Improve the quality of market management	1. PDRB 2. Economic growth per capita 3. PDRB per capita 4. Food sustainability
3.	Improvement on the local top products	1. Develop partnership to support the development of MICE 2. Development of tourism and creative economy 3. Develop and manage culture	The number of innovation for featured products

5.4. Plan for Environmentally Friendly Livable Town

Table 6
Goals, Priority Programs and Strategic Measures from the Goals “Environmentally Friendly Livable City”

No	Strategic Targets	Priority Programs	Strategic Measures
1.	Improvement on the quality of environment	1. Improve and manage green-space 2. Plan the urban spatial layout 3. Policies, utilize space according to the spatial layout 4. Plan the development of strategic and growing 5. Control pollution, destruction of the environment and management of the <i>LH</i> (environment) laboratorium quality 6. Protect and conserve natural resources 7. Improve education and communication of the people in the environment level	1. Index of environment quality 2. Ratio of open green-space with the city
2.	Improvement on security and orderliness of the environment	1. Empower the people to maintain orderliness and security 2. Enforce regional and mayor regulation 3. Precaution of the danger of fire 4. Improve the effectivity of the emergency action and disaster mitigation	Criminality rate

5.5. Strategic Plan for Improving Governance

Table 7
Goals, Priority Programs and Strategic Measures of Goals “Improved Governance”

No	Strategic Targets	Priority Program	Strategic Measures
1.	Improvement of public service	1. Organize Institution and Government 2. Improve development cooperation 3. Organize and issue regulations also align the local regulations 4. Give service on Legal Help and Human Rights 5. Improve the service of the District Head / Deputy and DPRD 6. Study and develop the local area and hold coordination in the research, development and statistics field 7. Improve the Internal Supervision System and control over the District Head Policy (KDH) 8. Improve the quality of administration service and offices facility	Satisfaction level of public service
2.	Improvement on gender mainstreaming	1. Improve role and gender equality in development 2. Improve the quality of life also protection towards women and children 3. Strengthen the <i>PUG</i> and Children Agencies 4. Propel the contribution of economical institutions and the people's empowerment in the development process	1. Index of gender development 2. Index of gender empowerment
3.	Improvement on the management of regional finance	1. Improve and develop regional finance 2. Improve the management of local asset 3. Improve tax management and regional distribution	1. The composition of <i>PAD</i> towards <i>APBD</i> 2. The <i>APBD</i> 3. Opinion from <i>BPK</i>
4.	Improvement on the consistency of budget planning and development	Compose the plan for regional development	Inter-document consistency level
5.	Improvement on the accountability of the local government	1. Guide and develop the capacity of apparatus resources 2. Develop the employment management 3. Strengthen the government system	<i>AKIP</i> predicate

6. Scorecard Formulation

Here is the design of a scorecard formulation:

**Table 8.
Scorecard Formulation**

"SOUTH TANGERANG CORPORATE SCORECARD"				
No	Strategic Targets	Priority Program	Strategic Measures	
			Description	Target
COMMUNITY'S PERSPECTIVE				
1.	Increase in participation and quality of basic education	<ol style="list-style-type: none"> To improve non-formal education. To improve Compulsory Basic Education for 12 Years. To improve service management and education quality. To improve the quality of information and reading culture. 	<ol style="list-style-type: none"> Net Participation Rate for Elementary Schools Passing Index for Elementary School Net Participation Rate for Junior High Schools Passing Index for Junior High Schools Average Length of School Day 	99,00% 100% 84,93% 100% 11,60-11,63
2.	Increase in public health quality	<ol style="list-style-type: none"> To develop the quality of health services. To develop and maintain facilities and infrastructure of the community health services. To improve health services for pregnant women and childbirth, infants, toddlers, children, adolescents, and the elderly. To improve national health insurance services. To improve basic health care, referral, complementary, and prevention of infectious and non-infectious diseases. To improve hospital services. 	<ol style="list-style-type: none"> Infant Mortality Rate Maternal Mortality Rate Life Expectancy 	1/1000 birth survives 32/100000 birth survive 72,129-72,135
3.	Increase in Workforce Quality	Development of productivity, opportunities, and employment agencies.	Ratio of Employment	65%
4.	Improve Population Control	Guiding the community in creating a prosperous and independent family.	Population Growth Rate	2,87%
5.	Increase in regional infrastructure services	<ol style="list-style-type: none"> To improve the construction and maintenance of roads and bridges. Arrangement of ownership, ownership, use and utilization of land. Organize an integrated neighborhood. To develop residential infrastructure. Clean water and wastewater management. To improve the development and maintenance of Drainage/Sewers. To manage and utilize rivers, lakes, and other water resources 	<ol style="list-style-type: none"> Index of basic infrastructure service satisfaction. Road network performance index. 	7 90%
6.	Increase in regional infrastructure services	<ol style="list-style-type: none"> To improve transportation services. Controlling and securing traffic. To build transportation infrastructure facilities. To improve mass transportation. 	Urban transport load factor	70%
7.	Improve urban facilities and infrastructure	<ol style="list-style-type: none"> To develop waste management technology. Provision of Waste Transport Facilities and Socialization of volume reduction from waste sources. 	Quality percentage of urban facilities and infrastructure	90%
8.	Quality of life improvements	<ol style="list-style-type: none"> Improve and manage green space. Urban planning. Policy, control and utilization of Space according to Spatial Planning. Planning for Strategic and Rapid Growth Area Development. Controlling Pollution of Environmental Destruction and Quality Management of Environmental Laboratories. To protect and conserve natural resources. To improve Public Education and Communications in the Environmental Sector. 	<ol style="list-style-type: none"> Environmental quality index The ratio of green space to the total area of the city 	61% 12%
9.	Improving Public Education and Communications in the Environmental Sector	<ol style="list-style-type: none"> To empower the people to enforce order and security. To enforce local regulations and mayoral regulations. To prevent fire hazard. To improve the effectiveness of emergency response and disaster mitigation. 	Crime rate	1450
FINANCIAL PERSPECTIVE				
1.	Increase in investment	<ol style="list-style-type: none"> To increase investment rate through promotion and cooperation. To improve control, supervision and quality of quality licensing services. Improvement in collaboration of Government-Private development implementation. 	<ol style="list-style-type: none"> PMA investment rate PMDN investment rate 	3.650.000.000 (USD) 475.000.000.000 (IDR)
2.	Increase the urban economy	<ol style="list-style-type: none"> Institutional development, business climate, and cooperative entrepreneurship. To develop SMEs and cooperatives. To protect consumers and secure trades. To foster small merchants. To increase exports. To improve food security. To improve market management quality. 	<ol style="list-style-type: none"> PDRB Economic Growth Rate PDRB per capita Food Security (Food Hope Pattern) 	79,50-86,49 Trillion 6% - 7,5% 42,94-46,72 million rupiahs /year 93,00%
3.	Improvement on regional superior products	<ol style="list-style-type: none"> To develop partnerships to support MICE development. Development of tourism resources and creative economy. To develop and manage Culture. 	Number of superior product innovations	80
PERSPECTIVE IN THE INTERNAL PROCESS				
1.	Improvement of public service	<ol style="list-style-type: none"> Organizing Institutions and Government Working System. Improve development cooperation. To arrange legislation and issue regulations and unify regulations in the region. To aid law and human rights. To improve the services of KDH/WKDH and DPRD Officials. Researching and developing regions and coordinating in the Field of Research, Development and Statistics. Improving the Internal Control System and Controlling the Implementation of Regional Head's Policy. Improving the quality of administrative services and office infrastructures. 	The scale of satisfaction of public services	Grade services A
2.	Increase gender mainstreaming	<ol style="list-style-type: none"> Increasing Participation & Gender Equality in Development. Improve the quality of life and protection to women and children. Strengthen the Gender and Children Mainstreaming Agency. To encourage participation, economic institutions, and community empowerment in development. 	<ol style="list-style-type: none"> Gender development index Gender empowerment index 	93,46-93,69 64,37-64,67
3.	Improvement of local financial management	<ol style="list-style-type: none"> Increased local financial management. Improve Management of Regional Assets Improving Regional Tax and Retribution Management. 	<ol style="list-style-type: none"> Composition of Regional Assets Management to APBD APBD amount BPK opinion 	49% 3,5 Trillion WTP
PERSPECTIVE ON GROWTH AND LEARNING				
1.	Consistency improvements of <i>ren, gar& bang</i>	Compose the document of Local Development plan	Consistency level between documents	90%
2.	Improve the Local Government	<ol style="list-style-type: none"> To foster and develop the capacity of apparatus resources. Developing Civil Service Management. Strengthening of governance system. 	AKIP predicate	B

IV. DISCUSSION

However, in this design, the writer needs to explain how far the readiness of South Tangerang Government in implementing local government Scorecard. The strengths and weaknesses are as follows:

a. Internal Environment of South Tangerang Government

Based on data from the Personnel and Training Agency, in 2016 as much as 75.20% or 4,387 of the 5,834 civil servants of Tangerang Selatan are graduates of S1 (bachelor's degree) or higher.

Table 11.
Data of Civil Servant of South Tangerang Educational Background

No.	Education Level	Total
1.	Primary School	20
2.	Junior High School	19
3.	Junior High School	654
4.	D I, II	347
5.	D III / Young Bachelor	407
6.	Bachelor/ Doctor / Ph.d	4.387
Total		5.834

Source: Personnel Board, Education and Training

This allows more than enough quality for the application of BSC. Meanwhile, the application of BSC as a performance measurement tool requires experts in the application. The South Tangerang Government has BAPPEDA as a researcher to develop BSC model into a set of performance measures in an integrated manner. All it takes is goodwill from all parties.

b. Finance

South Tangerang has a relatively large and healthy Local Government Revenue (PAD) of 47.20% of total revenue or Rp1,228,065,386,057.25 from Rp2,602,083,721,940.25. The source of this fund is so large that it requires a good performance measurement to facilitate monitoring

the use of funds to the fullest. Inefficient processes are abandoned, and new patterns are created to fulfill the community-focused outcomes.

c. The Community as a Service Recipient

The lack of public understanding of the Local Government Performance Accountability Report has made the bureaucracy somewhat complacent as few people criticize the use of APBD. Punishment at the time of the regional head election did not take place on Regional Government which failed in development sometimes in the form of money politics. Gubernatorial elections (pilkada) should be an objective assessment of the community for the success of the Regional Government.

d. Central Government as Performance Report Receiver

The Central Government, in this case, the Ministry of Finance, Ministry of PAN-RB and Ministry of Home Affairs should sit together to formulate a comprehensive performance measurement in the form of 1 (one) report from the merger of LPJ, LKPD, LAKIP, and LPPD to be informed to the public.

V. CONCLUSION

The South Tangerang Government is currently implementing a performance measurement system by assessing and reporting its performance through LPJ (LKPD base) and LAKIP which is a form of accountability for APBD management. Performance and standardization indicators used to measure the performance of South Tangerang Government is the implementation of government affairs of each regional agency which is associated with budget management, facilities and infrastructure, and human resources. The weaknesses in the performance measurement system based on LPJ and LAKIP can be improved by applying the Balanced Scorecard (BSC) with strategy translation through strategy

map which is expected to translate and visualize the strategy and vision of South Tangerang Government which then proceed with determining strategic objectives, strategic programs, size, and target to form a performance measurement system integrated with urban planning.

Using the modified BSC model of Vincent Gaspersz model, the following is the design of performance measurement by using BSC at South Tangerang Government or it can be said as Local Government Scorecard:

- a. LGSC development can be done by using 10 (ten) implementation steps.
- b. LGSC Development at South Tangerang Government utilizes 5 (five) components of “Tangsel Corporate Balanced Scorecard,” namely: Smart Growth, City Focus Area, Objectives, Linkages, and Measurement and Target.
- c. The visions of South Tangerang must be aligned with adjusting focus RPJPD period 2016-2021.
- d. Focused policy focus areas are as many as 5 (five) areas: Human Resource Development, Urban Infrastructure and Transportation, Environmentally Friendly Livelihoods, Community Economic Development, and Improved Governance.
- e. For the purpose of supporting 5 (five) focus areas, the strategic objectives required are 5 (five) objectives of realizing the full human development, increasing the accessibility of transportation and infrastructure of a more functional city, improving the facilities and infrastructure of environmentally sound cities, growing the economically competitive areas based on superior products, and optimizing the implementation of government and reform bureaucracy more effective and accountable.
- f. While the designed strategic objectives are 17 (seventeen)

objectives with a 4 (four) perspective approach.

- g. Visions, focus area, and goals/objectives are prepared with a strategy map which we call “Tangsel Corporate Balanced Scorecard.”
- h. To facilitate the regional apparatus to compile the BSC of the regional apparatus level, a Strategic Plan for Per Area Focus was prepared by listing priority programs to be implemented along with the planned strategic sizes.
- i. Related to measurements, the next step is to determine the target as a scorecard formulation.

We recommend the South Tangerang Government prepare the preparation with the following steps:

- a. Conduct an assessment of LGSC involving academics, experts, and consultants.
- b. Communicating LGSC to employees and society.
- c. Prepare budgets, instruments, and training to be able to apply LGCS.
- d. Transform performance measurement results that have been made that LAKIP/LPJ into LGCS.

For further research related to the performance of local government, it is suggested to conduct research to envisage the application of BSC at the level of Organization of Regional Agency/OPD Scorecard and employee level by cascading the Corporated Scorecard (“Tangsel Corporate Balanced Scorecard”).

REFERENCES

- [1] Adisasmita, Raharjo, 2011, *Manajemen Pemerintah Daerah*, Graha Ilmu, Yogyakarta.
- [2] Anthony, Robert N, dan Govindarajan, Vijay, 2005, *Sistem Pengendalian Manajemen: Buku 2*, PT Salemba Emban Patria, Jakarta.
- [3] Bocci, Fabrizio, 2005, *A New BSC Architecture For The Public Sector*, <http://www.balancedscorecardreview.it/c2005>.
- [4] Gaspersz, Vincent, 2002, *Sistem Manajemen Terintegrasi: Balance Scorecard Dengan Six Sigma Untuk Organisasi Bisnis Dan Pemerintah*, PT Gramedia Pustaka Utama, Jakarta.
- [5] Heene, Aime, dan Desmidt, Sebastian, 2010, *Manajemen Strategik Keorganisasian Publik*, PT Refika Aditama, Bandung.
- [6] Kaplan, Robert S., dan Norton, David P., 1996, *The Balanced Scorecard: Translating Strategy Into Action*, Harvard Business School Press, Boston, Massachusetts.
- [7] Kaplan, Robert S., dan Norton, David P., 2001, *The Strategy-Focused Organization: How Balanced Scorecard Companies Thrive In The New Business Environment*, Harvard Business School Press, Boston, Massachusetts.
- [8] LAN-RI, 1999, *Pedoman Penyusunan Laporan Akuntabilitas Kinerja Instansi Pemerintah*.
- [9] Mahmudi, 2010, *Manajemen Kinerja Sektor Publik*, UPP STIM YKPN, Yogyakarta.
- [10] Mahsun, Mohamad, 2012, *Pengukuran Kinerja Sektor Publik*, BPFE-Yogyakarta, Yogyakarta.
- [11] Meyer, Marshall W., 2002, *Rethinking Performance Measurement: Beyond the Balanced Scorecard*, Cambridge University Press, New York.
- [12] Mulyadi, 2001, *Balanced Scorecard: Alat Manajemen Kontemporer Untuk Pelipatganda Kinerja Keuangan Perusahaan*, PT Salemba Emban Patria, Jakarta.
- [13] Nair, Mohan, 2004, *Essentials Of Balanced Scorecard*, John Wiley & Sons, Inc., New Jersey.
- [14] Ndraha, Taliziduhu, 2009, *Garis-garis Besar Program Pembelajaran Kyberlogi dan Kepamongprajaan*, Penerbit Sirao Credentia Center, Tangerang.
- [15] Niven, Paul R., 2006, *Balanced Scorecard Step-By-Step: Maximizing Performance And Maintaining Result*, John Wiley & Sons, Inc., New Jersey.
- [16] Niven, Paul R., 2008, *Balanced Scorecard Step-By-Step For Government And Not-For-Profit Agencies, Second Edition*, John Wiley & Sons, Inc., New Jersey.
- [17] Rivai, Veithzal, 2005, *Performance Appraisal: Sistem Yang Tepat Untuk Memiliki Kinerja Karyawan dan Meningkatkan Daya Saing Perusahaan*, PT Raja Grafindo Persada, Jakarta.
- [18] Ruky, Achmad S, 2002, *Sistem Manajemen Kinerja (Performance Management Sistem): Panduan Praktif Untuk Merancang dan Meraih Kinerja Prima*, PT. Gramedia Pustaka Utama, Jakarta.
- [19] Simons, Robert, 2000, *Performance Measurement & Control Sistem For Implementing Strategy*, Harvard Business School, Boston.