

Implementation of the Balanced Scorecard for Performance Evaluation at the West Java Provincial Plantation Service

Penerapan Balanced Scorecard Dalam Penilaian Kinerja Organisasi Pada Dinas Perkebunan Provinsi Jawa Barat

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Abstract - Performance assessment in public sector organizations has experienced significant strategic changes and dynamics, no longer focusing solely on financial aspects and customer (service user) perspectives. This study aims to evaluate the performance of the Plantation Office of West Java Province through the implementation of the balanced scorecard (BSC). Using a quantitative approach, the study utilizes secondary data such as satisfaction surveys, annual reports, and the 2023 performance accountability report of the Plantation Office of West Java Province, analyzed using a scoring system. The study reveals that overall, the performance of the Plantation Office is rated as very good based on the four perspectives of the BSC. However, certain areas require more attention, particularly in terms of program implementation, workload balance, and employee capacity development. The study recommends that the Plantation Office continues to optimize the implementation of the BSC, enhance service quality to the public, and strengthen more sustainable human resource development. Further research is expected to deepen the application of the BSC in the public sector, enrich performance indicators, and explore the design and implementation of the BSC in various public sector organizations.

Keywords: Agriculture Service, Balanced Scorecard, Organizational Performance, Performance Evaluation, Public Sector.

Abstract - Evaluasi kinerja di sektor organisasi publik telah mengalami perubahan dan dinamika strategis yang signifikan, tidak hanya menekankan pada aspek keuangan dan aspek pelanggan (pengguna) layanan. Penelitian ini bertujuan untuk mengevaluasi kinerja Dinas Perkebunan Provinsi Jawa Barat melalui implementasi balanced scorecard (BSC). Dengan metode kuantitatif, penelitian ini menggunakan data sekunder seperti survei kepuasan, laporan tahunan, dan laporan akuntabilitas kinerja Dinas Perkebunan Provinsi Jawa Barat tahun 2023 yang dianalisis menggunakan sistem penilaian. Penelitian menunjukkan bahwa secara keseluruhan, kinerja Dinas Perkebunan dinilai sangat baik, berdasarkan empat perspektif dalam BSC. Namun, beberapa area masih memerlukan perhatian lebih, terutama dalam hal realisasi program kerja, keseimbangan beban kerja, dan pengembangan kapasitas karyawan. Penelitian ini merekomendasikan agar Dinas Perkebunan terus mengoptimalkan implementasi BSC, meningkatkan kualitas layanan kepada masyarakat, dan memperkuat pengembangan sumber daya manusia yang lebih berkelanjutan. Penelitian ini dapat memperdalam implementasi BSC di sektor publik, memperkaya indikator kinerja, serta mempelajari lebih lanjut desain dan implementasi BSC di berbagai sektor organisasi.

Kata Kunci: Balanced Scorecard, Dinas Perkebunan, Evaluasi Kinerja, Kinerja Organisasi Sektor Publik.

INTRODUCTION

Public sector organizations are objects whose activities are directly related to the procurement of goods and public sector services to fulfill all the rights and needs of the community. The role of public sector organizations is to ensure effective and efficient services to society (Agustina et al., 2021; Pramuditha & Agustina, 2022; Yulianto & Harsoyo, 2023) and manage the resources available in the community properly. In addition, public sector organizations have legitimacy from the community in running the government with the appropriate principles of public accountability. Good governance is a demand launched by the community along with the development of the level of public knowledge. Good governance is an issue that emerges in the implementation of public administration and

management, and this is related to strategic perspectives (A. Kumar et al., 2023; Yawson & Paros, 2023) and risk management in supporting organizational accountability. In the end, it is natural to demand changes in the implementation of government, and this demand must be responded to in the right way to ensure good governance, especially in public organizations in Indonesia.

It is important to recognize that, from an organizational performance strategy perspective, various interconnected factors exert influence. Effective human resource management, encompassing competency development, motivation enhancement, and the implementation of strategic approaches, serves as a cornerstone for achieving optimal organizational performance (Priharti & Audia, 2021; Wijayanti & Hartantti, 2018; Yuniarti et al., 2020). Furthermore, prior research has explored a wide range of factors, including internal elements such as leadership styles, work motivation, and discipline, as well as strategic initiatives like human capital management (Glaister et al., 2018) and the application of the Balanced Scorecard (Lestari, 2016). Empirical findings indicate that the implementation of the Balanced Scorecard strategy and strategic resource management can significantly enhance corporate performance (Harney & Collings, 2021; Wright, 2021). These approaches empower organizations to measure and manage performance more comprehensively and effectively.

The implementation of good governance is inseparable from public sector organizations in West Java. West Java Province itself has 19 regional apparatus organizations (OPD) from various sectors. This study will discuss the performance and organizational strategy of the West Java Provincial Plantation Service. The West Java Provincial Plantation Service has the authority to concentrate until the Governor's Secretariat is formed as a Representative of the Central Government and carries out assistance functions in line with its field of duty. So that the West Java Provincial Plantation Service must implement good governance that prioritizes accountability, but based on previous research, good corporate governance does not have a significant effect on company performance, while company size and disclosure of corporate social responsibility have a significant effect on company performance.

The West Java Provincial Plantation Service has a great responsibility when managing and developing the plantation sector as one of the main pillars of the economy. The West Java Provincial Plantation Service is one of the many agencies that have a major influence on the development of West Java, especially in realizing the welfare of the plantation community. Realizing the complexity of the challenges faced, performance evaluation is an important thing for the agency to ensure effectiveness and efficiency in achieving its strategic goals. One way to carry out an evaluation is to measure performance. Performance evaluation can help organizations identify parts of the organization that need to improve. Performance evaluation can be used as a benchmark for performance improvement as well as a reflection for the organization to be better in the future. Performance evaluation is an important instrument in maintaining the accountability of public organizations. The results of performance evaluations can provide valuable information for management in designing strategies and policies for the future.

Based on the Government Agency Performance Accountability Report (LAKIP) of the West Java Provincial Plantation Service in 2023, there is an evaluation of the performance measurement that has been carried out by the West Java Provincial Plantation Service. In the evaluation, it was stated that the performance measurement currently implemented by the organization has not fully influenced budget adjustments in efforts to achieve performance has not been fully used as material for evaluating performance achievement, and has not influenced changes in the organization's performance culture. This is because performance measurement only assesses based on business process achievements, so a performance measurement system is needed that can assess various aspects of its level of success so that it is organized and comprehensive.

The Balanced Scorecard is considered more suitable for measuring the performance of non-profit organizations because it can combine and emphasize financial and non-financial elements. This is considered very appropriate for non-profit organizations that do not place their profits as a measure of good or bad performance. The implementation of the Balanced Scorecard will have a real impact on increasing the accountability of government agencies and reforming organizational performance

management. Performance assessment through the Balanced Scorecard method was initially often used for organizations that focused on maximizing profits or were revenue-oriented. However, in line with the development of current performance measurement.

Some of the identified phenomena are important considerations that are the basis for measuring performance to assess the performance of the West Java Provincial Plantation Service using the Balanced Scorecard method to be more comprehensive, precise accurate, and measurable so that the potential of plantations in the West Java region can be maximized properly. In addition, by using this method, the organization can determine the quality of service to the community because the assessment is carried out based on four perspectives, namely financial perspective, customer satisfaction perspective, internal business process perspective, and learning and growth perspective.

LITERATURE REVIEW

Performance is a measure of the achievement level of activities, programs, or policies in realizing an organization's mission, vision, goals, and targets. Performance can be defined as both individual and group success. Performance measurement is an evaluation stage that assesses the alignment of work outcomes with the targets and objectives set by the organization. Therefore, performance measurement must be based on the organization's strategy (Mahsun, 2016). Indicators performance is progress achieved when to achieve target as well as objective organization. Indicators This covers information related to usage power Which is efficient when production service or goods, quality service or goods, process evaluation, comparison between results Work as well as purpose, and effectiveness activity for reach objective.

The balanced scorecard was first introduced by Robert S. Kaplan and David P. Norton in the 1990s as a performance measurement framework for business organizations. The term "Balanced Scorecard" consists of two components: "scorecard," which refers to a tool used to record an individual's or organization's performance, and "balanced," which represents the integration of four key perspectives-financial, customer, internal processes, and learning and growth. The financial perspective evaluates an organization's financial achievements in reaching its goals and vision. The customer perspective examines the organization from the viewpoint of its customers, recognizing their crucial role in both public and private sector organizations. Public sector organizations aim to enhance public welfare, whereas private sector organizations focus on maximizing customer-driven profitability. The internal business process perspective assesses the core operational activities that drive the organization's main business processes. Lastly, the learning and growth perspective focuses on how the organization strengthens and improves its resources to effectively carry out its key business processes. These four perspectives are interconnected and work synergistically, allowing the Balanced Scorecard to be adapted to various types of organizations.

Although the balanced scorecard was initially designed for profit-oriented organizations (Kaplan & Norton, 1996), over time, it has been applied in public sector organizations as well (Niven, 2008). Its implementation in public sector performance measurement highlights a balance between internal and external dimensions (Dharmayuni & Khairuddin, 2021; Sundari et al., 2024). However, applying the balanced scorecard to public organizations requires certain modifications due to fundamental differences between public and commercial organizations. Therefore, the Balanced Scorecard must first be adapted to align with the primary needs of public organizations. Performance indicators should be well understood by management and all stakeholders to ensure a common perception and comprehensive knowledge of key performance indicators. A shared understanding of these indicators is expected to lead to more objective performance assessments.

The performance measurement of public services through the balanced scorecard (BSC) approach has been implemented in various sectors, including public services at Public Service Malls (MPP) and healthcare institutions such as hospitals (Firmansyah & Susilowati, 2021; Martunis et al., 2020). Evaluation results demonstrate that the use of BSC provides a more comprehensive overview of organizational performance by considering four main perspectives: financial, customer, internal business processes, and learning and growth (A. Kumar et al., 2023; S. Kumar et al., 2024). In the context of MPPs in Indonesia, despite an increase in the public service achievement index (Kemenpan

RB, 2021), previous evaluations have focused solely on the service user perspective (Rahayu et al., 2022). Studies using BSC show that the financial and employee learning and growth aspects receive the lowest scores, while service quality and internal processes show optimal results. The implications of these findings highlight the need to strengthen MPP governance, including data and authority integration, improved management clarity, and organizational capacity development. Meanwhile, the implementation of BSC in the healthcare sector, such as at RSUP Persahabatan East Jakarta and RSUD Dr. Zainoel Abidin Banda Aceh (Firmansyah & Susilowati, 2021; Martunis et al., 2020), indicates that all four BSC perspectives significantly contribute to hospital performance improvement. Financial indicators show positive growth, customer satisfaction increases, and internal business processes are rated well. However, challenges remain in the learning and growth aspect, particularly concerning employee retention, which has decreased. Therefore, hospitals need to enhance promotion strategies and service quality to attract more customers and ensure human resource welfare and development to maintain performance sustainability. Overall, study results indicate that adapting the Balanced Scorecard model in public organizational performance evaluation provides a more holistic insight compared to conventional approaches. Key findings from various studies emphasize the importance of balancing financial, operational, and human resource development aspects to improve public service effectiveness and sustainability (Biswan & Alim, 2021; Firmansyah & Susilowati, 2021; A. Kumar et al., 2023; Martunis et al., 2020; Rahayu et al., 2022).

Furthermore, the flexibility of the BSC framework allows for its adaptation to various public service contexts, enabling organizations to tailor performance indicators to their specific operational environments and strategic goals. This adaptability is crucial for fostering continuous improvement and innovation within public services, as it facilitates the identification of unique challenges and the development of targeted solutions (S. Kumar et al., 2024). The emphasis on a balanced view also promotes a culture of accountability and transparency, encouraging public organizations to prioritize not only financial efficiency but also the service delivery and the well-being of their employees (Hartini & Habibi, 2023; A. Kumar et al., 2023; Yawson & Paros, 2023). By integrating the BSC into their performance management systems, public service providers can gain valuable insights into their operational strengths and weaknesses, ultimately leading to more effective and citizen-centric service outcomes.

RESEARCH METHOD

This study employs an evaluative research approach using quantitative methods. Evaluative research aims to assess programs, actions, and products according to established protocols and standards within the Balanced Scorecard framework (Kaplan & Norton, 1996). Meanwhile, the quantitative research method involves processing numerical data, allowing for objective results to be presented in quantitative form (Sanusi, 2017). Secondary data sources include satisfaction survey results (Sugiyono, 2019), the organization's annual report, the Government Agency Performance Accountability Report, and other relevant secondary data aligned with the research objectives. The secondary data considered in this study cover a maximum time frame of up to 2023. The data collected from these secondary sources was meticulously analyzed to align with the four perspectives of the Balanced Scorecard: financial, customer, internal processes, and learning and growth. For each perspective, specific indicators were identified and quantified, enabling a comprehensive evaluation of the West Java Provincial Plantation Service's performance. The quantitative analysis involved calculating ratios, percentages, and scores based on the available data, ensuring objectivity and precision in the assessment (Sanusi, 2017; Sugiyono, 2019). Statistical tools and techniques were utilized to process and interpret the numerical data, clearly and concisely representing the organization's performance across various dimensions.

The research was conducted at the West Java Provincial Plantation Service Office, located at Jalan Surapati No. 67, Sadang Serang Village, Coblong District, Bandung City, West Java, Indonesia 40133. The data analysis technique used in this study involves a scoring system based on the Balanced Scorecard method. Each perspective-financial, customer, internal processes, and learning and growth is analyzed using specific indicators outlined as follows:

1. Financial Perspective

Financial performance in this study is measured using the value-for-money approach, analyzing the economic ratio and organizational effectiveness ratio based on the following methods:

A. Economical Ratio

This ratio describes the level of cost savings achieved by a public sector organization concerning the expenses incurred. The formula is as follows:

$$= \frac{\text{Realization of expenditure}}{\text{Budget Expenditure}} \times 100\% \tag{1}$$

The assessment criteria for the economic ratio are as follows:

Table 1 Economic Ratio Assessment Scale

Economic Ratio	Economic Level
> 100%	Not economical
= 100%	Economically balanced
< 100%	Economical

Source: Mahsun (2016).

B. Effectiveness Ratio

The effectiveness ratio measures an organization's ability to achieve its revenue targets. It is calculated using the following formula:

$$\text{Effectiveness} = \frac{\text{Realized Revenue}}{\text{Revenue Target}} \times 100\% \tag{2}$$

The effectiveness of an organization is assessed based on the following criteria:

Table 2 Effectiveness Ratio Assessment Scale

Effectiveness Value	Level of Effectiveness
>100%	Effective
= 100%	Effectively Balanced
< 100%	Ineffective

Source: Mahsun (2016).

2. Customer Perspective

Performance measurement from the customer perspective aims to understand customer demands, expectations, and satisfaction levels. This involves the general public in the agricultural sub-sector of plantations, including all administrative units under the West Java Provincial Plantation Service and its supporting centers. The customer perspective measurement utilizes the community satisfaction survey, conducted by the West Java Provincial Plantation Service, based on the following indicators:

Table 3 Customer Perspective Assessment Indicators

Service Unit	Number element	Element Value Service
Service Plantation Province Java West	U1	Service conditions
	U2	Service procedures
	U3	Service hours
	U4	Fees/rates
	U5	Service products
	U6	Employee competence
	U7	Employee behavior
	U8	Facilities and infrastructure
	U9	Complaint handling

Source: West Java Provincial Plantation Service (2023).

The evaluation scale is as follows:

Table 4 Customer Perspective Evaluation Scale

Scale	Conversion Interval Value	Interpretation
0 – 0.9	0.00 – 24.99	Very bad
1 – 1.9	25.00 – 64.99	Bad
2 – 2.9	65.00 – 76.60	Enough
3 – 3.9	76.61 – 88.30	Good
4 – 5	88.31 – 100.00	Very good

Source: Public satisfaction survey of the West Java Provincial Plantation Service (2023).

3. Internal Business Perspective

The Internal Business Perspective measures an organization's core competencies, effectiveness in managing primary processes, technological advancements, and performance metrics related to internal operations. The key indicators used are:

A. Performance Achievement Percentage

This ratio evaluates the success or failure of business processes in achieving organizational goals and objectives, using the following formula:

$$Performance\ Achievement = \frac{Program\ Realization}{Program\ Target} \times 100\% \quad (3)$$

B. Percentage Increase / Decrease in achievement performance compared to with previous year

This ratio assesses the changes in performance achievement compared to the previous year, calculated as follows:

$$= \frac{realization\ in\ year^t - realization\ in\ year^{t-1}}{realization\ in\ year^{t-1}} \times 100\% \quad (4)$$

The evaluation scale is as follows:

Table 5. Performance Achievement Evaluation Scale

Numeric Value	Interpretation
>79.9%	Very good
60 – 79.9%	Good
50 – 59.9%	Fair
0 – 49.9%	Not Satisfactory
0%	Incomplete Data

Source: West Java Province Plantation Service (2023).

C. Ideal HR composition

This ratio assesses whether the composition of human resources aligns with an ideal work environment. It is calculated using the formula:

$$Employee\ Composition = \frac{Working\ Unit\ Hours}{Working\ Unit\ Time} \quad (5)$$

4. Growth and Learning Perspective

The growth and learning perspective evaluates organizational growth, employee capability development, loyalty, competence enhancement, and motivation for continuous improvement. The key indicators used are:

A. Employee Productivity

This ratio describes employee motivation and morale in performing their duties and overall improvements in employee skills, calculated as follows:

$$Employee\ Productivity = \frac{Total\ Income}{Number\ of\ employees} \quad (6)$$

B. Percentage of Education and Training Employee

This ratio assesses the organization's effectiveness in maximizing employee learning and growth, using the formula:

$$Training\ and\ Development = \frac{Employees\ who\ enrolled\ training}{Number\ of\ employees} \times 100\% \quad (7)$$

The evaluation scale is as follows:

Table 5. Education and Training Percentage Evaluation Scale

Numeric Value	Interpretation
>79.9%	Very good
60 – 79.9%	Good
50 – 59.9%	Fair
0 – 49.9%	Not satisfactory
0%	Incomplete data

Source: Dinas Perkebunan Province Jawa Barat (2023).

C. Percentage in implementation technology

This ratio evaluates improvements in technological facilities within the organization, calculated as follows:

$$Techological\ Implementation = \frac{realization\ of\ technology\ use}{Target\ of\ technology\ use} \times 100\% \quad (8)$$

The evaluation scale is as follows:

Table 6 Technology Implementation Assessment Scale

Numeric Value	Interpretation
>79.9%	Very good
60 – 79.9%	Good
50 – 59.9%	Currently
0 – 49.9%	Not enough
0%	Incomplete data

Source: Dinas Perkebunan Province Jawa Barat (2023).

FINDINGS AND DISCUSSION

The indicators in the Balanced Scorecard matrix have been established as a measure for evaluating performance at the West Java Provincial Plantation Service. Based on the secondary data obtained, performance evaluation for each perspective is as follows:

1. Financial Perspective

Table 7 Financial Report Index

No	Account	Budget Year 2023	Realization 2023
1.	Income	Rp. 219,433,303	Rp. 277,712,975
2.	Expenditure	Rp. 92,452,055,421	Rp. 94,294,632,104

Source: West Java Provincial Plantation Service, 2023.

A. Economical Ratio

The economic ratio represents the organization's ability to manage costs efficiently and minimize unnecessary expenses. The formula is as follows:

$$\text{Economical Ratio} = \frac{\text{Realization of expenditure}}{\text{Budget Expenditure}} \times 100\% \quad (9)$$

$$= \frac{\text{Rp } 92.452.055.421}{\text{Rp } 94.294.055.421} \times 100\% = 98,05\%$$

Based on this calculation, the economic ratio for the West Java Provincial Plantation Service is 98.05%, indicating that expenditures were well-controlled and categorized as economical, as the ratio is below 100%.

B. Effectiveness Ratio

The effectiveness ratio reflects the organization's ability to meet revenue targets based on actual income. The formula is as follows.

$$\text{Effectiveness Ratio} = \frac{\text{Income Realization}}{\text{Income Target}} \times 100\% \quad (10)$$

$$= \frac{\text{Rp.}277.712.975}{\text{Rp.}219.433.330} \times 100\% = 126,56\%$$

An effectiveness ratio of 126.56% indicates that the Plantation Service exceeded its revenue targets, demonstrating effective financial performance.

2. Customer Perspective

To measure customer satisfaction, the West Java Provincial Plantation Service conducted a community satisfaction survey (SKM). The survey evaluated nine service elements, with results presented in Table 9.

Table 8 Customer Satisfaction Index

Service Unit	Number element	Element Value Service	Quality Value	Quality Score
Plantation Service- Province Java West	U1	Condition service	4.88	Very good
	U2	Procedure service	4.88	Very good
	U3	Service hours	4.88	Very good
	U4	Fees/rates	4.88	Very good
	U5	Product service	4.88	Very good
	U6	Competence executor	4.88	Very good
	U7	Behavior executor	4.88	Very good
	U8	Handling complaint	4.88	Very good
	U9	Facilities and infrastructure	4.86	Very good
Total			4,878	Very good

Source: West Java Provincial Plantation Service (2023).

The overall satisfaction score for 2023 was 4.878, with an interpretation of "Very Good" (97.65%). This indicates a high level of public satisfaction with the services provided.

3. Internal Business Perspective

Table 9 Province Plantation Service Program Realization Index in 2023 Compared to the Previous Year

Program	Performance Indicators	PHYSIQUE					
		Target	Realizati on 2022	Realizati on 2023	% by 2022	% by 2023	
Supporting programs local government affairs	Regional device SAKIP value	Grade A	Grade A	Grade A	100%	100%	
	Percentage unit Work That gets service administration finance and general	80%	80%	80%	100%	100%	
	Percentage of ASNs who own conformity competence	90%	90%	90%	100%	100%	
Agricultural facilities provision and development program	Rate improvement farmer group which facilitated plantation facilities	25%	31.84%	39.06%	127%	156%	
Provision and development program infrastructure agriculture	Rate-improvement farmer group which facilitated infrastructure plantation	20%	133.33%	24.35%	667%	122%	
Control and mitigation program disaster agriculture	rate improvement farmer group which facilitated disaster plantation	25%	65%	62.50%	260%	250%	
Agricultural business licensing program	Rate improvement plantation big which get recommendation technical business plantation	50%	66.67%	60%	133%	120%	
Extension program agriculture	Percentage improvement competence perpetrator business plantation which fostered	25%	26.91%	28.29%	108%	113%	
Percentage performance realization						199%	133%
Increase/decrease performance compared to with year previously						-33.47%	
Performance percentage in 2023 compared with the year previously						66.53%	

Source: West Java Provincial Plantation Service annual report, (2023).

The plantation service successfully achieved 133% of its program realization target for 2023. However, compared to 2022, there was a performance decline of 33.47%, indicating that while targets were exceeded, certain programs were not fully implemented as planned.

A. Percentage Performance Achievements

Based on table 10 regarding measurement achievement performance from the West Java Provincial Plantation Service shows that the organization capable achieve and exceeding the targets that have been set with success reached 133% of the target of 100%. This achievement performance is described as the West Java Provincial Plantation Service was declared "very good " in completing a program.

B. Percentage Increase/Decrease Performance Achievements Compared with Year Previously

Based on the measurement above the West Java Provincial Plantation Service experienced a decline in realization compared to the year previously by -33.47% or only realized 67.53% compared to with

year 2022. This achievement performance is described as the West Java Provincial Plantation Service was declared "good" if compared to with year previously.

C. Ideal HR Composition

Table 10 Employee Needs Analysis

No	Work unit	Employee Existing	Employee Need
1	Secretariat	54	40,8744
2	Field plantation resources	8	7,1424
3	Field plantation production	9	8,758
4	Field processing, marketing, and business plantation	13	14,3748
5	Field plantation development and protection	8	9,496
6	Plantation protection center	35	36.267352
7	Development and production center plantation seeds	27	37.92
8	UPTD supervision and certification center plantation seeds	22	22.60
Total		176	177.437752

Source: West Java Provincial Plantation Service (2023).

An analysis of the ideal HR composition, as detailed in table 11, reveals a slight discrepancy between the current and required staffing levels within the West Java Provincial Plantation Service. Specifically, the analysis indicates that the organization necessitates 177 employees to operate at its optimal capacity. However, the current workforce consists of 176 personnel. This marginal shortfall of one employee results in a "less than ideal" HR composition. While the difference appears minimal, it suggests potential gaps in operational efficiency and workload distribution across various work units. This finding underscores the importance of addressing the staffing needs to ensure the organization can effectively meet its objectives and maintain a balanced and efficient workforce.

4. Perspective Growth and Learning

A. Employee Productivity

Table 11 Employee Productivity Index

Productivity Employees 2023	
Percentage program realization	133%
Amount employee	176 people

Source: West Java Provincial Plantation Service (2023).

The employee productivity analysis, as presented in table 12, demonstrates a strong performance by the West Java Provincial Plantation Service. The calculation of employee productivity, based on the achieved 133% program realization and a workforce of 176 employees, reveals that each employee contributed to a 0.76% success rate in program implementation. This productivity value indicates that the organization has successfully met and exceeded its established targets. Consequently, the West Java Provincial Plantation Service is classified as "very good" in terms of employee productivity. This finding highlights the efficiency and effectiveness of the organization's workforce in achieving its operational goals.

B. Percentage of Education and Training

Table 12 Training and Education Index

Training and Education	
Amount Employee	Amount employee which follows training and education
176	38

Source: Dinas Perkebunan Provinsi Jawa Barat (2023).

The analysis of the percentage of education and training, as detailed in table 13, reveals a notable area for improvement within the West Java Provincial Plantation Service. The data indicates that out of 176 employees, only 38 participated in training and education programs. This translates to a calculated education and training ratio of 21.59%. This percentage suggests that the Plantation Service is "lacking" in providing adequate training and educational opportunities for its employees. The relatively low participation rate highlights a need for increased emphasis on employee development to enhance skills and knowledge within the organization.

C. Percentage of Technological Use

Table 13 Training and Education Index

Realization of Technology Use (Percentage)	Target of Technology Use (Percentage)
39.06	25

Source: Dinas Perkebunan Provinsi Jawa Barat (2023).

The analysis of the percentage of technological use, as shown in table 14, demonstrates a significant achievement in technology implementation within the West Java Provincial Plantation Service. The data reveals that the organization realized a 39.06% implementation of technology, surpassing the targeted 25%. This translates to a 156.24% achievement rate relative to the target. Consequently, the West Java Provincial Plantation Service is classified as "very good" in its implementation of technology. This finding highlights the organization's successful adoption and integration of technological tools and processes, indicating a strong commitment to modernization and efficiency.

The performance of the West Java Provincial Plantation Service was evaluated using the balanced scorecard method. The resulting data was consolidated into a balanced scorecard matrix, which represents the scores calculated for each perspective of the method. The cumulative total of these scores provides an overall evaluation of the organization's performance. Scores were obtained from the financial, customer, internal business, and growth and learning perspectives.

Table 14. Matrix Balanced Scorecard

No	Weight	Perspective	Indicator	Target	Realization	%	B*%	Adjustment Weight	%
1	35	Perspective Finance	Economical Ratio (weight : 17.5%)	Rp 94,294,632.104	Rp 92,452,055,421	98.00%	17,150	17.5	100%
			Ratio Effectiveness (Weight : 17.5%)	Rp. 219,433,303	Rp. 277,712.975	126,56%	22,148	17.5	
2	30	Perspective Customer	Public Satisfaction (Weight : 30%)	5	4.88	97.6%	29.28	29.28	97.6%
3	20	Perspective Internal Business	Percentage Performance Achievement (weight : 7.5%)	100%	133%	133%	9,975	7.5	86.9%
			Percentage Increase / Decrease Achievements performance compared to a year previously (Weight:7.5%)	199%	133%	66.53%	4.98975	4.98	
			Ideal HR Composition (Weight: 5%)	178	176	98.88%	4,944	4.9	
4	15	Perspective Growth and learning	Productivity Employee (Weight: 5%)	0.6%	0.76%	133.00%	6,650	5	73.9%
			Education and training (Weight: 5%)	176	38	21.59%	1,080	1.08	
			Implementation Technology (Weight: 5%)	25%	39.06%	156.24%	7,812	5	
Total Performance Percentage-Based <i>Balanced Scorecard</i>							104,0281	92.74	

Source: Developed by author for research (2024).

The performance measurement of the West Java Provincial Plantation Service, based on the balanced scorecard method, resulted in a score of 92.74%, which falls under the "very good" category. However, despite these positive results, further efforts are necessary to enhance performance in the coming years. Specifically, the internal business perspective achieved a score of 86.9%, while the growth and learning perspective attained 73.9%. Although the internal business perspective demonstrated strong performance, the plantation service's key performance indicators in 2023 still did

not fully meet the set targets. Additionally, the achievement of work programs declined compared to 2022. In terms of the growth and learning perspective, improvements are needed, particularly in employee training and education.

The findings from the balanced scorecard implementation indicate that the organization's financial performance is exceptionally strong. The economic ratio, which reached 98.05%, reflects efficient budget management and prudent expenditure control. Meanwhile, the effectiveness ratio of 126.56% shows that the plantation service exceeded its revenue targets. This success highlights optimal financial resource management, ultimately enhancing the organization's stability and operational capacity for implementing various planned programs. Given these conditions, the plantation service is expected to sustain and further improve financial management efficiency and effectiveness in the future.

Customer satisfaction is another key indicator of the Balanced Scorecard's positive impact. Based on the Community Satisfaction Survey (SKM), the Plantation Service received an excellent score of 4.878, with a satisfaction level of 97.65%. This demonstrates that the public is highly satisfied with the quality of services provided, including service procedures, response time, and the competence and behavior of employees. Maintaining a high level of customer satisfaction is essential for upholding a positive public image and fostering trust in the plantation service. Additionally, it serves as a crucial indicator of success in delivering high-quality public services, aligning with previous public sector performance evaluation studies.

Despite the overall strong performance, several areas require improvement. One key concern is the consistency in achieving work program targets, as performance in this area declined compared to the previous year. The 33.47% decrease suggests that while the plantation service achieved 133% of its performance target in 2023, several programs were not fully realized as planned. Therefore, the Plantation Service must strengthen work program planning and monitoring to ensure more consistent and optimal achievements in the coming years. Enhancing these aspects will also contribute to the attainment of long-term objectives.

Additionally, human resource development requires greater attention. Although overall employee productivity is categorized as very good, with a success rate of 0.76% per employee, the relatively low percentage of training and education only 21.59% indicates that investment in employee competency development needs to be increased. A lack of adequate training can impact long-term performance and employees' ability to adapt to organizational changes. Therefore, increasing both the frequency and relevance of training and education programs should be a priority to support the optimal development of human resources. Furthermore, the Plantation Service must evaluate its organizational structure and workload distribution across different units. Employee needs assessments have revealed an imbalance between the number of available employees and the actual workforce requirements in certain units. This disparity can affect operational efficiency and lead to uneven workload distribution placing excessive burdens on some units while leaving others underutilized. Evaluating the organizational structure and workload distribution will help ensure that every unit has sufficient capacity to function effectively.

Overall, the performance measurement results of the West Java Provincial Plantation Service, using the balanced scorecard method, indicate that the organization has achieved excellent performance, with a score of 92.74%. However, to sustain and further enhance performance, improvements are needed in several areas, including human resource development, training enhancement, and maintaining consistency in achieving targets. By addressing these challenges, the West Java Provincial Plantation Service is expected to continuously improve its performance and make a greater contribution to the plantation sector in the future.

CONCLUSION

The implementation of the balanced scorecard (BSC) method in the West Java Provincial Plantation Service indicates that its overall performance can be categorized as very good. From a financial perspective, the plantation service has successfully managed its budget efficiently and exceeded its revenue targets. Likewise, customer satisfaction, as reflected in survey results, remains high,

demonstrating public approval of the services provided. However, while employee productivity is generally satisfactory, several areas require further attention, particularly in human resource development through more intensive training and education. Additionally, despite meeting performance targets, the decline in achievement compared to the previous year highlights the need for stronger efforts to maintain consistent results. To further enhance the performance of the West Java Provincial Plantation Service, several key measures should be taken. First, in financial management, continued efforts are needed to achieve greater efficiency while maintaining or increasing revenue stability. Second, regarding customer satisfaction, although the current rating is very good, periodic evaluations and continuous service improvements are necessary to ensure that quality remains high and aligns with public expectations. Third, to ensure more consistent target achievement, the Plantation Service must enhance program planning and supervision to minimize fluctuations in performance. Fourth, in terms of human resource development, increasing the frequency and relevance of training and education programs is essential to enhance employee competence, which will contribute to improved service quality and overall organizational performance. Lastly, an evaluation of the organizational structure is necessary to ensure optimal workload distribution and adequate staffing in each unit, thereby increasing operational efficiency and effectiveness. By implementing these measures, the plantation service is expected to continuously improve its performance and make a greater contribution to the plantation sector in the future. Future research should explore a comparative analysis of plantation service performance across different provinces in Indonesia to identify best practices and challenges specific to each region. Additionally, conducting a longitudinal study to assess performance trends over multiple years would provide deeper insights into the sustainability of improvements and the effectiveness of implemented strategies. Investigating the relationship between employee satisfaction, organizational culture, and performance outcomes could further enhance the understanding of human resource dynamics within the Plantation Service. Moreover, exploring the impact of digital transformation and automation on service efficiency, transparency, and overall performance would be beneficial in formulating modernization strategies. Lastly, future studies should consider analyzing stakeholder perceptions, including those of government officials, industry players, and service users, to develop more inclusive and effective policy recommendations for enhancing plantation service performance.

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