

# Performance Measurement Implementation Of Minimum Service Standards For Basic Education Based On The Balanced Scorecard

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**Abstract:** Policies Minimum Service Standards for Basic Education has rolled out since 2002 by the minister in accordance with the Decree No. 129a / U / 2004 About Minimum Service Standards Education is continually updated and lastly, Regulation of the Minister of Education and Culture No. 23 of 2013. All of the district government / town should achieve the target of achieving 100 per cent in each of the indicators listed in the minimum service standards for the end of 2014. achievement pad on each indicator is just one measure of the performance of the local government (department of education). Unfortunately from the announced target for 27 indicators that exist, almost all regions, including local governments do not reach Tangerang Regency. It is necessary for measuring the performance of local authorities (particularly the education department). One performance measure modern enough that measurements can be done that The Balance Scorecard (BSc). In the Balanced Scorecard is a management tool contemporare complete measure company performance not only of the financial perspective but also non-financial performance, such as: Customer Perspective, Internal Business Processes, and Learning and Growth. This approach is actually ideally suited for multinational companies, because this approach requires very expensive, but can be used to measure the profit performance of the company, in addition to the combination of a long-term strategic and short-strategic. Balanced Scorecard it can also be done in measuring the performance of public sector services as well, by modifying a few things, so it can be used to measure the performance of the public sector including the Performance Measurement Minimum Service Standards for Basic Education.

**Index Terms:** Minimum Service Standards, Performance Measurement, Balanced Scorecard (BSc), the Public Service.

## 1 INTRODUCTION

The mandate contained in the preamble of the 1945 Constitution which one of the goals cited "national life". Further outlined in Article 28 C states "Everyone has the right to develop themselves through the fulfillment of basic rights, the right to education and to benefit from science and technology, arts and culture, in order to improve the quality of life and for the welfare of mankind". This article gives an affirmation under education is the right one for citizens to develop themselves in order to improve their well-being and community. Another article published in the Constitution of the Republic of Indonesia Year 1945 Article 31, paragraph (1) has mandated that every citizen is entitled to education. The Indonesian nation has been 70 years of independence, if calculated since the collapse of the country due to the war against the occupiers taste the same with other countries at that time war-torn country it appears that we are far behind from the others. When viewed from the achievements of the Human Development Index (HDI) or Human Development Index (HDI) Country Indonesia Year 2015 based on Wikipedia data. Indonesia ranks 111th out of 180 countries measured. Measurements of the United Nation of Development Program (UNDP), the one measurement used is the length of time in school and population are literate. This indicator is also used by the Central Bureau of Statistics (BPS) to measure the Human Development Index (HDI).

Education is one measure of human development in addition to health and income. From the results obtained Indonesia, can be illustrated that this is an achievement that is not worth to be proud of. This nation will go forward, be a nation equal with other nations when the nation's human resources is good. The above data prove the need is still a lot of homework to be done to catch up. The main key opening Pandora's box underdevelopment of science that can only be opened with education. Education has an important and strategic role in the development of the nation and provide a significant contribution to economic growth and social transformation. Recognizing the importance of education, the government continues to fulfill the rights of every citizen in obtaining educational services to improve the quality of life of the Indonesian nation. The quality of a nation is very dependent on the quality of Human Resources (HR). Many developed countries in the world shows how the strength of human resources proved to be driving the nation's economy. Singapore as a small country in ASEAN with limited natural resources, but to prove the quality of its human resources (GER secondary education 107% and APK higher education 72%) became one of the developed countries in the world (ranked 2 out of 144 countries, the Global Competitiveness Index (GCI)) with a per capita income reached US \$ 49.261 (2011), well above Indonesia, which only reached US \$ 3.509. As a country with great potential, Indonesia has the opportunity to become a country that has an advanced economy. In addition to natural resources, of course asset wealth of the nation Indonesia is the number of people who may be authorized to increase the productivity of the economy. The population of Indonesia in 2035 the projected amount to 305.6 million, an increase of 28.6% from 237.6 million in 2010. A total of 237.6 million people in 2010, the population of productive age amounted to 66.5 percent. This proportion continued to increase reaching 68.1% in 2028 up to the year 2031. The increase in the number of productive age population led to declining rates of dependency (Dependency ratio) from 50.5% in 2010 to 47.3% in the period 2028-2035. Figures dependence (Dependency Ratio) is the number of productive

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age population not covered by 100 people of productive age. Many things can be a measure of educational services. Competence educators is an example of the size of the ministry of education, in addition to policy needs education, educational technology resources, where facilities and infrastructure supporting teaching and learning activity also plays an important role. Hence the need for the provision of education budget that can meet those needs. It is normal for these needs requires funding, in order to achieve more quality educational services and ensure the achievement of optimal quality of education in all types and levels of education. Providing basic education should be a concern of government. Basic education is the foundation for further development from the education ladder. When compared with a basic education, the building acts as its foundation. He will be a major support for higher education. If it is mentioned as foundation then it should be a quality basic education, basic education a strong foundation will make other education become stronger as well. So that the undertakings create a complete Indonesian man becomes not goods impossible. Government in order to give attention to basic education services to create a rule that is expected to be a guideline for local governments in providing quality education services. Without basic education, children can not be educated at the next level. Therefore, improving the quality of education must also be started on improving the quality of basic education. The success of students in basic education is largely determined by the quality of education in elementary school (SD). Thus, the government must respond in order to develop the competence of teachers as educators and effective use of facilities and infrastructure of the schools, especially at primary school level. Aware of the importance of teacher competence and infrastructure in determining the success of national education, the government sets the standard in basic education services. The standard is called the Minimum Service Standards (SPM). Minimum Service Standards (SPM) as well as one of the government's efforts in improving the quality of Compulsory Basic Education 9 Years evenly as stipulated in the National Medium Term Development Plan 2010-2014 Socio-cultural and religion. Minimum Service Standards is a measure of the performance of educational services held areas. Provincial Government and District/Municipal education by SPM in accordance with the Decree of the Minister of Education No. 129a/U/2004 About Minimum Service Standards Education is continually updated and lastly, the Regulation of the Minister of Education and Culture No. 23 Year 2013 on the Amendment of the Regulation of the Minister of National Education No. 15 Year 2010 About Minimum Service Standards for Basic Education in the District / City. Social development targets cultural and religious life will be achieved by the end of 2014 at 9 points, namely increasing the quality and relevance of education which is marked by an increased proportion education units that meet minimum service standards (SPM) to 100 per cent for primary education. Quality education at the primary level is in turn can help to improve quality of Indonesian human resources available. All the districts and towns since 2002 are expected to meet 27 provisions of the indicators contained in the regulation. A grace period until the deadline of 2014, almost all regions and cities can not fulfill the terms of 100 per cent on these indicators. Including one district of the capital buffer that is in the province of Banten, Tangerang Regency. Of the 27 existing indicators, based on the evaluation report that there is only fulfilled one indicator has reached 100 percent, which

indicators 1.1. The availability of educational unit within reasonable walking distance is a maximum of 3 kilometers for SD/MI and 6 kilometers to SMP / MTs of permanent groups in remote areas. It seems to us that the district is waiter minimal basic education sector underperformed. But it has not been able to describe the overall performance of the department that houses the local school district. Further performance measurement is required. The level of success of a program was not only measured by its inputs only, but it must also be taken into account process, output and impact.

## 2 REVIEW OF LITERATURE

### 2.1 Performance

Measurement of the performance of an institution or organization reflects how much the success of the mission and the mission of a program. One of which must be measured from the implementation of minimum service standards for basic education, how far this policy to achieve its objectives. The Study Of Public Administration Dwight Waldo's book defines management as a course of action to achieve a rational, cooperative relations in a system of administration. Another opinion expressed Koontz and O'Donnell mentions that management is implementing a case by utilizing the help of others. The definitions given above shows the management's important though is very simple in social phenomenon, has been going on since a long time (Manila, 1996: 15). Good management will deliver the performance of institutions or organizations are good also. It is necessary for the performance measurement. Performance is a state of the display as a whole over the company for a certain period of time, the result or achievement is affected by the operations of the company in utilizing the resources they have. Performance is a term generally used for part or all of the actions or activities of an organization in a period with reference to a number of standards such as the costs of past or projected, on the basis of efficiency, accountability or the accountability of management and the like. Performance is the periodic determination of the operational effectiveness of the organization, part of the organization and its employees based on the objectives, standards and criteria established in advance (Srimindarti, 2004: 52-64). Performance measurement system can be used as a means of controlling the organization, as amplified by setting the performance measurement reward and punishment system. Larry D Strout (1993) in the Performance Measurement Guide states that: "The measurement or assessment of the performance of a process to record and measure the achievement of the implementation of the activities in the direction of achieving the mission (mission accomplishment) with results displayed in the form of products, services or processes". That is, each of the organization's activities must be measured and expressed its relevance to the achievement of the organization's direction in the future expressed in the vision and mission of the organization. Products and services produced is measured by its contribution to the achievement of the mission and vision of the organization (Junaedi, 2002: 374-386). Meanwhile, according to James B. Whittaker (1993) in the Government Performance and Results Act, A Mandate for Strategic Planning and Performance Measurement as follows: "Performance measurement is a management tool to improve the quality of decision making and accountability" (Junaedi, 2002: 374-386). Performance measurement is a measurement

process of the job requirements by management, or the degree of goodness someone is doing the job assigned. Performance measurement can also be defined as periodic determination of the operational effectiveness of an organization, part of the organization, and personnel, based on the objectives, standards and criteria established in advance. Therefore, the organization is essentially operated by human resources, the actual performance measurement is the measurement of human behavior in carrying out the roles they play in the organization (Handayani and Hudaya, 2002: 277-288). Performance measurement process begins with determining the specific objectives of the measurement, then proceed with the job analysis to determine what is really expected by management in carrying out their duties. At the end of the period, assessors measure performance and evaluate it. Furthermore, compared with the standard of work performance, then discuss and combine the measurement results, which continued with the planning and implementation of performance improvement programs (Handayani and Hudaya, 2002: 277-288). When traditional management accounting formerly used to maximize profits and short-term goals of the company, but has now evolved into a tool that focuses on achieving sustainable corporate performance. At present, the development of the business world and are faced with greater competition in the competitive business world. Departing from it with their increasingly intense competition led to traditional performance measurement model can not meet the demands of the times if it stays longer be used as a tool in managing the company. Companies must be able to respond quickly and adapt to the competition, so companies must continually strive to formulate and refine their business strategies in order to be a winner (the winner). The state of very tough competition such as this will lead to the company's success in gaining customer loyalty and become a market leader becomes very difficult to be achieved in a short time. Strategies and evaluate the implementation of the strategy must be constantly monitored and improved. According Handayani and Hudaya (2002: 277-288). This can be done if the company can measure its performance, so that qualitatively can be determined targets to be achieved. The role of assessment or measurement of performance is one important factor in the company. It can be used to assess the success of the company, other than that performance measurement can also be used as a basis for evaluating the work of the last period. Performance measurement should be done in a comprehensive manner, so that decisions regarding the strategy can be carried out thoroughly. The ability to create the right strategy will be able to accommodate every perspective involved in determining the success of the company. Assessment of performance based on financial ratios is a common thing, but the intense competition requires companies to think about the potential that can be developed in the future (strategic thinking) (Jeno, 1997: 65-69). Financial ratios only provide a focus on achieving short-term financial results, so that the company can not achieve long-term financial goals. Traditional management generally uses financial performance measures, because this financial measure that is easily performed measurements. Under these conditions, the measured performance of personnel is only related to finance, things that are difficult to measure ignored or given a quantitative value that is not balanced. These measures do not give a real picture of the state of the company. This is possible because of the several methods of

recognition, measurement and disclosure of which are recognized in the accounting, for example, depreciation, cash recognition, methods of determining profits, and so Srimindarti (2004: 52-64).

## 2.2 Balanced Scorecard

Robert S. Kaplan, Harvard Business School introduced a tool for measuring the performance of the company, namely the Balanced Scorecard. Balanced Scorecard is a contemporary management tool that is used to boost the organization's ability to double its financial performance. Therefore, the organization is considered to be an institution that is able to create wealth, the use of the Balanced Scorecard in the management promises a significant increase of its capacity to create wealth (Mulyadi, 2001: 1). Balanced Scorecard incorporates performance measurement in terms of financial, operations and customer. In order for the use of the Balanced Scorecard as a measure of performance to be effective to consider the perspectives that exist. The perspectives used in Balanced Scorecard include:

### a. Financial Perspective (Financial Perspective)

Financial perspective remains a concern in the Balanced Scorecard for financial measure is an overview of the economic consequences that occur as a result of economic decisions and actions taken. The purpose financial performance are the focus of the goals contained in the other three perspectives.

### b. Customer perspective

A product will be more valuable if the performance is getting close to or even in excess of what is expected and perceived consumer (Srimindarti, 2004: 52-64).

### c. Internal Business Process Perspective

In the internal business processes, managers must be able to identify the internal processes that are important in which the company is required to perform well due to internal processes that have values that consumers want and can provide a return expected by shareholders (Kaplan and Norton, 1996: 92).

### d. Perspective Growth and Learning

The fourth perspective of the Balanced Scorecard to develop measurement and aim to encourage organizations to run and grow. The purpose of learning and growth perspective is to provide the infrastructure to support the achievement of the three previous perspectives. The factors to be considered are (Srimindarti, 2004: 52-64) through the employees and the ability of information systems: Balanced Scorecard is not just a means of measuring the company's performance, but it is a form of strategic transformation to all levels within the organization. Excitement to determine the size and to measure various strategic objectives in the four perspectives based on the statement "If we can measure it, we can manage it, and if we can manage it, we can Achieve it" (Mulyadi, 2001: 23). The statement stated that the comprehensive measurement performance then we can conduct business properly. With the Strategic Planning Balanced Scorecard Framework Balanced Scorecard provides the framework that enables the formulation of a comprehensive and coherent strategic plan. Steps translation of strategy into a strategic plan based on the framework of a balanced scorecard is:

- a) Outlining the strategy into strategic objectives in each perspective: financial, customer, business process/internal, and learning and growth.
- b) Determining the target that will be realized within a certain period in the future.
- c) Formulating strategic initiative to achieve strategic objectives.

In the elaboration of strategies to Strategic Objectives Comprehensive and Coherent. Following the strategy formulated in the strategy formulation phase, the next step in the strategic management is to describe strategies that have been strategic objectives into a comprehensive and coherent. In addition there are three reasons why the company needs a Balanced Scorecard (Jeno, 1997: 65-69):

- a. Balanced Scorecard not only focus on financial measures alone, but also pay attention to a number of measures are integrated in order to connect the current customer, internal business processes, and employees for the achievement of profit in the long term.
- b. Balanced Scorecard brings together the various elements of business competition should be aware of the company into a complete management report.
- c. Balanced Scorecard illustrates the company's overall operations, so that improvement in one aspect does not harm other aspects. That is done optimally optimization company.

### 2.3 Public Sector Organizations

Not unlike a company, government must also measured the performance of its policies. Good governance (good government) is the most prominent issue in the management of public administration today. Old patterns of governance no longer appropriate for a society that has changed. Therefore, the claim is reasonable and should be responded by the government to make changes directed at the realization of good governance (Junaedi, 2002: 374-386). Public sector organizations in Indonesia based on its ownership can be grouped into three (3) categories: First, the Government Financial entities that responsible is the President as the Head of Government, and daily delegated to the Minister of Finance. Second, financial entities responsible the local authorities is the governor or regent or mayor. Third, non-profit entities Public Financial Institutions Non Government (entity of this third group did not formally owned by the government) such as cooperatives, foundations, non-governmental organizations, which is often called the caretaker responsible (Zaeni, 2000: 13-28). Public accountability requires transparency in the implementation of the requirements of public sector finances. To that end, providing a rich set of information sources and explanations on the activities and financial performance to shareholder governments and stakeholders to be important for the implementation of public accountability. Supervision and control in the management of the budget is basically meant that every penny spent on government impact on the interests and needs of the public and be accountable to the public (Junaedi, 2002: 374-386).

### 2.4 Objectives and Benefits Of Performance Assessment

The main purpose of the appraisal is to motivate personnel to achieve organizational goals and meet the standards of behavior that is predetermined, so that led to the action and

the results desired by the organization. The performance assessment can be used to suppress improper behavior and to stimulate and enforce proper behavior desired, through feedback and performance results at the time of the award, either intrinsic or extrinsic (Srimindarti, 2004: 52-64). The availability of good performance appraisal, top managers can obtain an objective basis to provide compensation in accordance with the achievement of each of these centers contributed to the overall corporate responsibility. All of this is expected to form the motivation and stimulation in each section to work more effectively and efficiently (Srimindarti, 2004: 52-64). Performance assessment can be used by management to (Gunawan, 2000: 36-40):

- a) Manage the organization's operations objectively and efficiently through motivating employees to the maximum.
- b) Assist decision-making is concerned with employees such as promotions, terminations and transfers.
- c) Identify training and development needs of employees and to provide criteria for the selection and evaluation of employee training programs.
- d) Provide feedback to employees about how their superiors assess their performance.
- e) Provide a basis for the distribution of awards.

### 2.5 Public Sector Performance Measurement System

Public sector performance measurement system is a system that aims to help public managers in assessing the implementation of the strategy through financial measurement tools (financial) and non-financial (non-financial). Thus, the performance measurement system can be used as a means of controlling the organization. Performance measures can be organizational success factors (Critical Success Factors) current and future (Zaeni, 2000: 13-28). Public sector performance measurement is done to meet three objectives (Junaedi, 2002: 374-386), namely:

- a) Public sector performance measurement is intended to help improve the performance of government. Performance measures are intended to help the government focus on the goals and objectives of the program unit. This will ultimately improve the efficiency and effectiveness of public sector organizations in providing public services.
- b) Public sector performance measures used for the allocation of resources and decision-making.
- c) Public sector performance measures intended to achieve public accountability and improve institutional communication.

### 3 CONCLUSION

Several conclusions can be drawn from the narrative subject of the Balanced Scorecard, among others:

- a) The full functionality of the Balanced Scorecard not only obtained for manufacturing companies, but also for the public sector companies are in desperate need of integrated information for the benefit of the implementation of performance measurement public. Include minimum service standards for basic education.
- b) Balanced Scorecard excellence, among other things: comprehensive (integrated from the four aspects of performance measurement), responsive and adaptive to change, focus on organizational goals.

- c) For public sector organizations (department of education), Balanced Scorecard to improve the quality and added value to the effectiveness and efficiency.
- d) Let the achievements obtained by the government district, Tangerang in fulfilling minimum service standards for basic education, organization making (education department) to growing organization.

#### 4 SUGGESTIONS

Some suggestions can be submitted to public sector organizations/governments with regard to the use of the Balanced Scorecard approach, among others:

- a) Performance measurement becomes important in increasing public confidence must be supported by an accurate set of tools that can meet all aspects required by the public.
- b) The importance of understanding a concept that is comprehensive to the maximum utilization of the concepts used in order to practice.
- c) With the development of technology to make organizations must keep pace with changes in order not lagging behind in the face of changes there.

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