



## Balanced Scorecard and Employee Productivity of Civil Servants in Rivers State, Nigeria

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**Abstract:** *This study examined the relationship between balanced scorecard and employee productivity of civil servants in Rivers state. The study was designed as a cross-sectional survey and structural questionnaires were administered of which 78 managers and employees in the surveyed civil service agencies took part in the survey to obtain the needed data. The primary data were analyzed using descriptive analysis; simple statistics and Spearman rank Correlation Coefficient with the aid of Statistical Package for Social Sciences (SPSS). The paper revealed that customer and stake holder's perspective in the balanced scorecard has positive and significant influence on value added and Work Engagement while Internal process perspective in the balanced scorecard, is positively and significantly correlated to Value added and Work engagement in the civil service. The study concludes that though the balanced scorecard offers a lot of potential for effecting strategic planning, monitoring and evaluation, it is not widely used in the civil service in rivers state, but when wholly used, will be an effective tool for measuring employee productivity, reducing job dissatisfaction, de-motivation and loss of self esteem by civil servants. The study recommends improved understanding of the balanced scorecard across all government agencies and employees in the civil service, it encouraged full support of the executive and management of civil service in rivers state on the implementation of balanced scorecard, the need for more education and training on balanced scorecard, provision of adequate Information technology support and adequate personnel responsible for implementation of the balanced scorecard. It also recommends that Civil service agencies and government at all levels that seek to measure the productivity of their employees and are keen to improving the level of service to the public should adopt the balanced scorecard as it is a very effective tool in measuring employee productivity as it will reduce the disruptive poor services experienced due to inadequate performance appraisal systems in civil service in rivers state.*

**Key Words:** *Balanced Scorecard, Value Added, Work Engagement, Employee Productivity*

### Introduction

All over the world, the modern civil service has evolved as the bed rock or live-wire of the government, especially with the increasing volume of government activities. The civil service is the action part of government and without civil servants; government will be a “toothless bulldog” if not completely impotent. When policies are formulated by the government, it is the responsibility of the civil servants to implement them (Strang, 2009). In many cases, the civil servants are involved in policy formulation and in advising on policy matters while the ministers or the commissioner's acts as the political heads of the ministries. The civil service is solely responsible for the management of the machinery of government, and carrying out of the daily

duties of public administration (Vichor, 2013).

As the engine room of government, the civil service deserves to be given adequate attention and well equipped to function efficiently and ensure maximum productivity. The civil servants equip their ministers or commissioners with all the information required for and against the matters to be presented in the executive council meeting. In exercising this duty, the civil servant rule out or sets aside his inclinations, sympathy, emotions, personal prejudices and effectively and sincerely, obediently and faithfully furnish all the facts and information available to the political heads (Othman, 2009). Civil servants constantly engage in gathering facts and preparing findings that may lead to changes in policy or lead to policy decisions.

Ministers and commissioners come and go, but the civil servants continue to stay in office until they are retired. They can only leave office by the cause of resignation, termination, withdrawal of service, retirement or death, but political appointees are often temporary members of the ministry or department as their tenure of office is pre-determined before appointment (Kumari, 2011).

The civil service is principally concerned with the good and development of the nation or state irrespective of the political party in power. The civil service pays greater attention to accomplishing national or state objectives, and rendering essential social welfare services to the members of the public.

The Nigerian civil service strictly adopted the nature, tradition and practices of the British system in which civil servants are apolitical or politically neutral. No civil servant was allowed to play politics or be a member of a political party or sympathize with any political party, overtly or otherwise. Civil servants are accorded a unique status in that anyone interested in contesting election under a political party platform, should first resign his appointment and replace his civil service career with political activities (Owumi, 2015).

In Rivers state, Nigeria; there are three arms of government; The Executive Council; The Legislature; and The Judiciary. The State Executive Council is made up of the Governor, the Deputy Governor, and twelve commissioners, special advisers and the Secretary to the State government. The commissioners are the overall heads of the ministries, while the permanent secretaries oversee the day-to-day activities of the same ministries. The parastatals are organs of the government charged for the establishment and running of certain key economic areas of the State government placed either under the supervision of the Governor or the Deputy Governor. The special advisers are assigned responsibilities in the following areas to enhance productivity and accountability: education, information, hotels and tourism.

However, to keep the civil service successful there is need to constantly take measures of productivity improvement and in other to improve, there is need to know what exactly needs to be done. Therefore, to learn about problems in the civil service and imperfections in the work place, it is necessary to evaluate employee performance to enhance productivity (Jiang, 2014).

Performance evaluation seems quite easy at a first glance but if reviewed further, it will be observed that it is necessary to take into account numerous factors and analyze a dozen of indicators. It should be also noted that different businesses have different indicators and forces that influences business performance (Neely, 2002). Every company is unique in its own way, however, it is still possible to summarize key performance indicators characteristic of a certain

business type, which leads to the proposition of the use of the balanced scorecard approach as a measure for employee productivity in civil service in rivers state.

### **Statement of the Problem**

As noted in the preceding phase of this study, the civil service is the vehicle of conducting activities in the government of a state. In the civil service, there are identifiable problems that hinder employee productivity.

One of the problems is the recruitment and selection of staff that are not qualified or those that do not possess the requisite skills to deliver the required services. Some of the staff being absorbed into the system are kits and kin of the powers that be. In fact, they are recruited through political patronage. When such categories of staff are recruited into the government, loyalty, commitment and productivity, will not be guaranteed and the objectives of government and the policies being embarked may likely suffer (Hansen, 2010).

Secondly, when some categories of staff are unjustifiably promoted without due civil service process, those that are left behind in the entire process will show less commitment to duty; and as such, inefficiency, lack of commitment and general poor performance will be the bane in the service of the state (Grant, 2012).

Also, in some occasions, government place embargo on recruitment, selection and placement till further notice. While government may have her reasons hinged on not employing over bloated staff (bureaucracy), a critical look into the civil service will reveal that many functions are being carried out by one person. In this case, some staff are over-burdened in the entire process while in other cases; there are over-bloated staff, which leads to redundancy, gossips due to idleness at the workplace and duplicity of functions (Onuoha, 2016).

Performance measurement and particularly, the balanced scorecard approached will be deployed to this study. The balanced scorecard approach of staff appraisal has the customer perspective, which measures areas as customer satisfaction, delivery of services and quick response from civil servant to the public on several issues. Another measure is the Internal Process Component which considers the internal processes, information technology and bureaucracies in handling assigned tasks in the civil service (Brown, 2013).

In the light of the above observations, the following questions have been posed to guide this study.

- To what extent does customers and stakeholder's perspective affect employee productivity in civil service in rivers state.
- To what extent does internal process component affect employee productivity in civil service in rivers state.

### **Aim of the Study**

The aim of the study is to determine the extent to which Balanced scorecard relates with employee productivity in Civil service in Rivers state.

### **Objectives of the Study**

Specifically, the objective of this study seeks:

1. To determine the extent to which customer and stake holder perspective relates with employee productivity of civil servants in rivers state.

2. To determine the extent to which Internal process perspective relates with employee productivity of civil servants in rivers state.
3. To determine the extent to which organizational cultures influences the relationship between balanced scorecard and employee productivity of civil servants in rivers state.

### **Theoretical Foundations**

There exists various performance measurement theories postulated by many researchers who see performance measurement as being a method of increasing productivity. The theories relevant to this paper are: Goal setting theory and Contingency theory.

#### **Goal Setting Theory**

This theory states that specific and challenging goals along with appropriate feedback contribute to higher and better task performance. Goals indicate and give direction to an employee about what needs to be done and how much efforts required to be put in.

In goal setting theory, goals must be hinged on five (5) principles; Clarity, Challenge, Commitment, feedback and task complexity.

#### **Contingency Theory**

This is an organizational theory that claims that there is no best way to organize a corporation, to lead a company or to make a decision. Instead the optimal course of action is contingent upon the internal and external situation.

### **Study Variable and Conceptual Framework**

In this paper, balanced scorecard is the predictor variable with its dimensions as Customer stakeholder perspective and Internal Process perspective while our criterion variable is Employee productivity with its measures as Value-Added and Work Engagement.

### **Functional Relationships and Model Specifications**

**Functional Relationships:** This paper reiterates its objectives which are to establish functional relationships between two measures of dependent variables which are Value Added and Work Engagement for the measure of Employee productivity and the two dimensions of the independent variable which are Customers and Stakeholders perspective and Internal Process Perspective for Balance scorecard. For this work, we are not developing a model specification, rather, functional relationships. Premised on this, the paper is expressed in the functional relationships as follows:

$$\begin{aligned} \text{BSC} &= f(\text{EP}) \dots\dots\dots\text{Function 1} \\ \text{EP} &= \text{VA, WE} \dots\dots\dots\text{Function 2} \\ \text{BSC} &= \text{CSP, IPP} \dots\dots\dots\text{Function 3} \end{aligned}$$

Where;

- BSC = Balanced Scorecard
- EP = Employee Productivity

- VA = Value Added  
WE = Work Engagement  
CSP = Customers and Stakeholders Perspective  
IPC = Internal Process Perspective

### Conceptual and Operational Framework

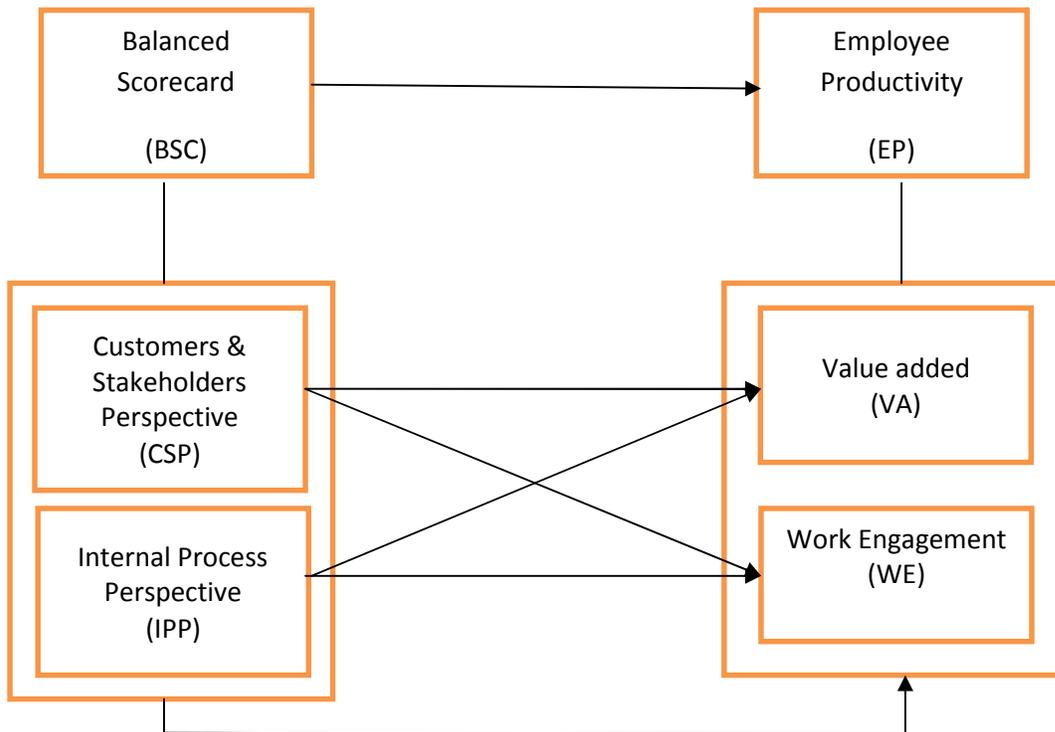


Figure 1: Conceptual and Operational Framework on Balanced Scorecard and Employee productivity in Civil service in Rivers state, Nigeria.

### Research Hypothesis

Based on our research framework, the following hypotheses are formulated.

- H<sub>01</sub>:** Customer perspective has no significant relationship with value-added in civil service in rivers state.
- H<sub>02</sub>:** Customer perspective has no significant relationship with Work Engagement in civil service in rivers state.
- H<sub>03</sub>:** Internal Process Perspective has no significant relationship with Value Added in civil service in rivers state.

**Ho<sub>4</sub>:** Internal Process Perspective has no significant relationship with Work Engagement in civil service in rivers state.

### **Literature Review**

As entities around the world transform themselves for competition that is based on information, their ability to exploit intangible assets has become far more decisive than their ability to invest in and manage physical assets. In recognition of this change, there is need to have a balanced scorecard which will supplement traditional financial measures with criteria that measures performances of civil servants from Customer perspective and Internal processes (Grant, 2012).

Performance management systems are constructed to drive behavior of employees so that the company achieves its corporate objectives especially in the civil service. It also plays key roles in many aspects of strategic planning and are concerned with; setting targets for the achievement of the entity's main strategic objective, setting standards for each strategy that is implemented for achieving the main strategic objective, setting standards at all levels of management within the entity, measuring actual performance, comparing actual performance with the targets and where appropriate, taking control measures (Mahoney et al, 2009).

To put succinctly, measures of performance used throughout an organization must be linked to, and be consistent, with the corporate strategy of that organization. This means that there has to be consistency between performance measurements at all levels in the organization, from operating levels to management levels.

The performance measures that are used should focus on targets where success is a critical factor which should measure effectiveness and efficiency (Onuoha, 2016). It should also include external measure from outside the organization as well as internal measures. It should be a mixture of financial and non-financial measurement, qualitative and quantitative measurements and should focus on the long-term as well as the short term needs of the organization. (Corrigan, 1995). It should be flexible so that the measures used are continually changing in response to changes in business environments. It should also recognize trade-offs between different measures of performance and should recognize the motivational effect that the performance measurement can have on employee and management behavior (Barney, 2008).

### **Balanced Scorecard**

The balanced scorecard was developed in the USA in the beginning of the 1990s by Kaplan and Norton (1992). Kaplan and Norton criticized the existing methods for assessing business performance for being too narrow and looking back instead of looking forward. From that starting point, they created a method for which they named the balanced scorecard. The balanced scorecard is a method, aimed at making the assigned task more measureable and concrete in the workplace.

### **Customers and Stakeholders Perspective**

The customer component of the balanced scorecard includes such areas as customer satisfaction, delivery of product and quick response to customer issues. Customer concerns can include the quality of service and quick response and resolutions to issues (Porter, 1985).

In the civil service, the principal driver of performance is different from in the strictly commercial environment; namely customer and stakeholder's interests take prominence over financial results. In general, many civil service organizations have a different, perhaps greater,

stewardship responsibility and focus than private sector entities. This is according to the Procurement executives Association, 1998.

### **Internal Process Perspective**

The component is primarily an analysis of the civil service's internal processes. Internal processes are the mechanisms through which organizational performance expectations are achieved. Customer-based measures are important, but they must be translated into measures of what the organization must do internally to meet its customer's expectations. Therefore, managers need to focus on those critical internal operations that enable them to satisfy customer need (Kaplan & Norton, 1992).

Organizations should decide at what processes and competencies they must excel and specify measures for each. Key internal processes are monitored to ensure that outcomes will be satisfactory. The measures should also link top management's judgment about key internal processes and competencies to action taken by employees that affect overall objectives of the civil service. Further (Kaplan & Norton, 1996) notes that these linkages ensure that employees at lower levels in the organization have clear targets for actions, decisions and improvement activities that will contribute to the organizations overall mission.

### **Employee Productivity**

Productivity is a performance measure encompassing both efficiency and effectiveness. It is important therefore, to know who the productive workers are. Therefore, employee productivity is a metric that is calculated based on the amount of output on a project versus the amount of time it takes an employee to complete the task. It can also be measured against a standard or "base" of productivity for a group of workers doing similar work (Lohman & Wouters, 2011).

Measuring employee productivity will show how efficient the employees are for a task or project (Folan, 2013). This metric itself can be used to determine if a project needs more or less workers. So if the quality of work outputted is justified by the amount of hours being put in with a numeric measurement, then there is an optimal level of productivity or vice versa (Hansen, 2010).

### **Balanced Scorecard and Employee Productivity in Civil Service**

While the balanced scorecard is applied to civil and public organization, such as the state and local government agencies, the framework must be changed to capture the mission-driven nature of public organizations in contrast to the profit-driven motivation of private businesses (Babbie, 2015). Also government reforms initiatives at all levels of government are placing more emphasis on accountability and results to meet the citizen's expectations for public services and products.

For the civil service, the broader universe of all stakeholders becomes important as balanced scorecard teams accounts for the impacts of public programs on directly affected citizens, regulators and other oversight bodies, businesses and public at large. These changes are much more than cosmetics – they represent a fundamental shift in the logic of building and implementing a scorecard performance system. But at the heart of the public scorecard system, just like for private sector, is business strategy (Feurer, 2009).

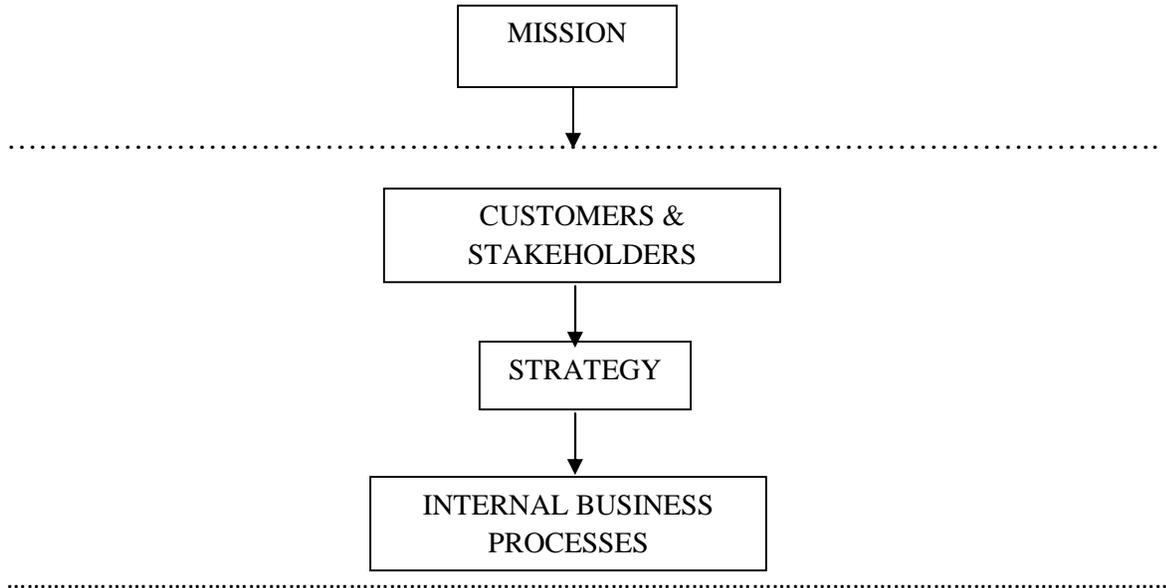


Figure 2: Civil Service Balanced Scorecard Map

### **Value Added and Employee Productivity**

The concept of value added and employee productivity is studied through evaluation of overall performance and the management of the performance and the evaluation of performance is the process classifying certain outcomes within a definite timeframe (Coens & Jenkins, 2002). Moreover, the axiom, “If you can’t measure it, you can’t manage it, underpins the rationale for organizations having a completed and comprehensive performance management system as the Balanced Scorecard or total quality performance management. This approach connects measures throughout organization to translate high level objectives into lower level activities (Platts & Sobotka, 2010).

Performance criteria need to be unambiguous, clearly explained, relevant to the work tasks undertaken by employees and achievable. (Brown, 2013). The criteria should not include factors beyond the individual employee. Supervisors need to be trained to provide regular, meaningful and constructive feedback. Employees should also be provided with appropriate training and development opportunities to overcome weaknesses in performance identified through the appraisal process. The assessment of individual employee performance also needs to focus on evaluating employee behavior and work performance and not the personality of the employee (O’Donnell & O’Brien, 1999).

### **Work Engagement and Employee Productivity**

Employee work engagement is one of the main business priorities for organizational executives. According to Smith (1993), engagement depends on employee’s perceptions and evaluations of their working experience, including their employer, organizational leaders, the job itself and work environment. In order to enhance employee engagement, managers should pay attention to the skills, knowledge and talents of their staff. When employees are aware of their strength and talents, their level of engagement will be higher and this ultimately leads to better performance (Robert & Kaplan, 1996)

**Customer Perspective and Employee Productivity**

The customer perspective addresses how the organization creates value for its customers (Atkinson, 2012). Organizations must determine what customer’s value and define how they differentiate themselves from other organizations. In sum, the customer perspective uses the value proposition to describe service and positive image of the organization which in turn increases employee productivity.

**Internal Process Perspective and Employee Productivity**

The Internal process perspective looks to address what organizations must excel at in order to meet customer and stake holder expectations (Atkinson et al, 2012). Kaplan and Norton (1996b) proposed a value chain model that encompasses three business processes: innovation, operations, and post-sale service. In sum, internal process perspective describes what an organization must do internally to satisfy and meet customer and shareholder expectations (Argyris, 1982).

**Methodological Issues**

Our accessible Agencies in the rivers state civil service are: Rivers state Internal revenue Service, Rivers state Fire service, Rivers state Micro finance Agency and Rivers state Newspaper Corporation; hence senior managers, heads of departments and staff of these agencies in rivers state, constitutes the accessible population for this study as shown in the table.

**Table 1: Accessible List of Rivers State Civil Service Agencies**

| <b>AGENCIES IN THE RIVERS STATE CIVIL SERVICE</b> | <b>POPULATION OF STUDY</b> |
|---|----------------------------|
| Rivers State Internal Revenue Service             | 19                         |
| Rivers State Fire Service                         | 20                         |
| Rives State Microfinance Agency                   | 20                         |
| Rivers State Newspaper Corporation                | 19                         |
| <b>Total</b>                                      | <b>78</b>                  |

**Source: Desk Research, 2018**

Two types of data were obtained for the purpose of this study; these are primary data and secondary data. Primary data was obtained from management and staff of the Agencies in rivers state through administration of questionnaires.

A 5-point Likert scales ranging from strongly agree to strongly disagree was employed. The study is correlational, and the Spearman’s Rank Order technique was used with the aid of Statistical Package for Social Sciences (SPSS) as data analysis method.

**Data Presentation and Analysis**

**Table 1: Response Rate of Questionnaire**

| <b>Questionnaire</b> | <b>Frequency</b> | <b>Percentage</b> |
|----------------------|------------------|-------------------|
| Number Administered  | 85               | 100               |
| Number Retrieved     | 80               | 94.1              |

|             |    |      |
|-------------|----|------|
| Number used | 78 | 91.7 |
|-------------|----|------|

Source: SPSS

**Customers and Stakeholders perspective as a Dimension to Balanced Scorecard**

|       |                   | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | Strongly Agree    | 160       | 51.3    | 51.3          | 51.3               |
|       | Agree             | 73        | 23.4    | 23.4          | 74.7               |
|       | Disagree          | 51        | 16.3    | 16.3          | 91                 |
|       | Strongly Disagree | 28        | 9       | 9.0           | 100                |
|       | Total             | 312       | 100     |               |                    |

Source: SPSS

**Internal Process Perspective as a Dimension to Balanced Scorecard**

|       |                   | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | Strongly Agree    | 141       | 45.2    | 45.2          | 45.2               |
|       | Agree             | 63        | 20.2    | 20.2          | 65.4               |
|       | Disagree          | 66        | 21.1    | 21.1          | 86.5               |
|       | Strongly Disagree | 42        | 13.5    | 13.5          | 100                |
|       | Total             | 312       | 100     |               |                    |

Source: SPSS

**Value Added as a Measure of Employee Productivity**

|       |                   | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|-------------------|-----------|---------|---------------|--------------------|
| Valid | Strongly Agree    | 97        | 31.1    | 31.1          | 31.1               |
|       | Agree             | 101       | 32.4    | 32.4          | 63.5               |
|       | Disagree          | 78        | 25.0    | 25.0          | 88.5               |
|       | Strongly Disagree | 36        | 11.5    | 11.5          | 100.0              |
|       | Total             | 312       | 100.0   |               |                    |

Source: SPSS

**Work Engagement as a Measure of Employee Productivity**

|       |                | Frequency | Percent | Valid Percent | Cumulative Percent |
|-------|----------------|-----------|---------|---------------|--------------------|
| Valid | Strongly Agree | 67        | 17.2    | 17.2          | 17.2               |
|       | Agree          | 83        | 21.3    | 21.3          | 38.5               |

|                   |     |       |      |       |
|-------------------|-----|-------|------|-------|
| Disagree          | 191 | 49.0  | 49.0 | 87.5  |
| Strongly Disagree | 49  | 12.5  | 12.5 | 100.0 |
| Total             | 390 | 100.0 |      |       |

Source: SPSS

**Customer, Stakeholders Perspective and Value Added**

|                |     |                         | CSP   | VA    |
|----------------|-----|-------------------------|-------|-------|
| Spearman's rho | CSP | Correlation Coefficient | 1.000 | 0.745 |
|                |     | Sig. (2-tailed)         | .     | .000  |
|                |     | N                       | 5     | 5     |
|                | VA  | Correlation Coefficient | .745  | 1.000 |
|                |     | Sig. (2-tailed)         | .000  | 0     |
|                |     | N                       | 5     | 5     |

Source: SPSS

**Customer, Stakeholders Perspective and Work Engagement**

|                |     |                         | CSP   | WE    |
|----------------|-----|-------------------------|-------|-------|
| Spearman's rho | CSP | Correlation Coefficient | 1.000 | 0.679 |
|                |     | Sig. (2-tailed)         | .     | .000  |
|                |     | N                       | 5     | 5     |
|                | WE  | Correlation Coefficient | .679  | 1.000 |
|                |     | Sig. (2-tailed)         | .000  | 0     |
|                |     | N                       | 5     | 5     |

Source: SPSS

**Internal Processes and Value Added**

|                |     |                         | IPP   | VA    |
|----------------|-----|-------------------------|-------|-------|
| Spearman's rho | IPP | Correlation Coefficient | 1.000 | 0.873 |
|                |     | Sig. (2-tailed)         | .     | .000  |
|                |     | N                       | 5     | 5     |
|                | VA  | Correlation Coefficient | .873  | 1.000 |
|                |     | Sig. (2-tailed)         | .000  | 0     |
|                |     | N                       | 5     | 5     |

Source: SPSS

**Internal Processes and Work Engagement**

|                |     |                         | IPP   | WE    |
|----------------|-----|-------------------------|-------|-------|
| Spearman's rho | IPP | Correlation Coefficient | 1.000 | 0.810 |
|                |     | Sig. (2-tailed)         | .     | .000  |
|                |     | N                       | 5     | 5     |
|                | WE  | Correlation Coefficient | .810  | 1.000 |
|                |     | Sig. (2-tailed)         | .000  | 0     |
|                |     | N                       | 5     | 5     |

Source: SPSS

**Interpretation and Discussion of Finding**

- It was observed that Customer and stakeholders perspective has positive and significant influence on value added and work engagement. The cause and effect linkages contained in the strategy map, allows everyone to understand what the strategy of civil service organization is, and show how one may contribute to the implementation of this strategy to achieve the overall mission of the civil service. The Balanced Scorecard supports strategic planning and implementation by uniting the actions of all parts of an organization around a common understanding of its goals, and by facilitating the assessment and enhancement of strategy. Four questions should drive the actualization of strategic management goals: What strategic outcomes are important for the civil service to achieve? What activities are needed to achieve them? Are these activities being done? Are we achieving the desired results?
- Internal processes perspective has positive and significant influence on value added and work engagement in the civil service. The use of the Balanced Scorecard helps managers agree on, and then articulate, the strategic destination and transformation roadmap for their organization, and enables continuous monitoring of the activities required for their achievement. Over time, the benefits of the Balanced Scorecard approach then shifts from tracking performance of individual initiatives, to monitoring whether or not appropriate objectives have been set, and the extent to which the planned activities are working to achieve them. Eventually, managers get to the point of using the Balanced Scorecard to support decision making about interventions needed to ensure that the civil service strategic goals can be fully achieved. When fully implemented, the Balanced Scorecard transforms strategic planning from what sometimes appears to be an academic exercise to a full set of related activities that form the nerve center of the civil service operations.

**Conclusion and Recommendations**

Rarely will a day pass without someone commenting on the pace of change in modern organizations. In fact, it truly does seem as if change is the only constant in our turbulent world. One thing that has not changed, however, is the critical importance of crafting an effective strategy to differentiate you from rivals. While many organizations excel at creating strategies, sadly the vast majority struggle mightily to effectively execute with recent estimates suggesting upwards of 90% of organizations failing to implement their strategies.

The reasons for this profound failure are many and varied, but may be summarized by a number of factors: first, in many organizations the vast majority of employees don't understand the vision and strategy, and of course it is very difficult to implement something you don't understand. Secondly, our performance measurement systems are geared primarily for measuring past performance, chiefly financial results, when the execution of strategy demands a forward look. Finally, in today's organizational environment intangible assets are increasingly marking the difference between success and failure. Staff knowledge, stakeholder relationships, and cultures of innovation and change are the stuff of modern value creation, but their "soft" essence makes them difficult to identify, track, and fully exploit. Clearly a change is needed if organizations are to rise to the challenges awaiting them in the twenty-first century.

The Balanced Scorecard (BSC) was developed to overcome many of the challenges outlined above, but despite the widespread use of productivity measurement systems in all types of organizations, it was observed that the civil service in rivers state, do not widely practice the Balanced scorecard approach in appraisal system. Therefore, even if jobs are properly aligned with organizational strategies, counterproductive behaviors by workers, such as poor attendance, tardiness, unauthorized breaks, socializing, and performing personal work while on duty, may not be captured by a particular productivity measure. Absenteeism, for example, may not be counted as an input even though the firm pays for the hours missed.

On the positive side, however, every employee has the opportunity to make contributions to the organization that may be recognized only by observation. Workers may make suggestions for improvement or may be exceptionally effective at satisfying customers in direct contact positions, yet those contributions may not be reflected in the productivity measure. However, this study reveals that the balance scorecard approach in the civil service in rivers state is gaining prominence but nor widely used which when widely used, will eradicate the ill work behaviours being experience in the civil service and boost employee productivity.

The result in this study has implications for both theory and practice. The results imply that the civil service in rivers state have been applying the balanced scorecard as a method to measure performance and therefore adds to the growing body of knowledge of balanced scorecard application in the civil service though not widely used. This study recommends that civil service agencies and the government at all levels should seek to adopt the application of the balanced scorecard as an effective tool to measure employee productivity.

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