ABSTRACT

Balanced Scorecard Design and its Implementation
At Dinas Kehutanan Provinsi Sumatera Utara
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Dinas Kehutanan Provinsi Sumatera Utara does not have a comprehensive, coherent and measurable framework. Dinas Kehutanan Provinsi Sumatera Utara has to design a framework to keep its existence, so the objectives of this research were: (1) to expand the vision, the missions, the goals, and the strategies through balanced scorecard framework; (2) to determine strategic objectives, key performance indicators, targets, and strategic initiatives; (3) to measure some Balanced Scorecard perspectives and key performance indicators; (4) to design a strategic map; (5) to compare and evaluate between the previous and Balanced Scorecard performance measurement, and (6) to give a recommendation towards using Balanced Scorecard framework. The method used in this study was descriptive by means of survey. Sampling was carried out purposively toward the experts and stakeholders of Dinas Kehutanan Provinsi Sumatera Utara. The data were collected by in depth interview method with questionnaire guideline.

The result of this research showed four perspectives with the main was financial perspective. The others perspective series were customer, internal process business, and growth and learning perspective. Strategic objectives consisted of 13 subjects which each had one lag indicator. Those 13 lag indicators in this framework which contribute to the Dinas Kehutanan Provinsi Sumatera Utara were regional income in forest sector, operational cost efficiency, performance index, the number of customer satisfaction index, increase the number of primary forest production, increase the number of non-wood forest production, the number of illegal logging cases, forest area that rehabilitated through program of forest and land use rehabilitation (Gerakan Rehabilitasi Hutan dan Lahan / Gerhan), wide amount of cultivation of crop forest, and the number of boundary stabilization of forest area, the number of employee satisfaction, the number of amount of education and training request, and the number of customer satisfaction. Implementation of Balanced Scorecard measurement toward the Dinas Kehutanan Provinsi Sumatera Utara performance pointed that each key performance indicators could be measured and the total performance scores was in a good category.