

Appropriateness of Balanced Scorecard of Objective (BSCO) or Staff Performance Appraisal and Development (SPADEV) Reporting System as a Performance Appraisal Method in the Civil Service of Lagos State, Nigeria

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Abstract: - Conducting performance appraisal with the Staff Performance Appraisal and Development (SPADEV) reporting system in the Lagos State Civil Service is replete with several difficulties. This has made the original motive for the replacement of Annual Performance Evaluation Review (APER) with SPADEV to appear defeated. The replacement of APER with SPADEV was intended to provide effective and efficient solution to appraisal exercises. The study examined the viability of BSCO appraisal system as an alternative to the SPADEV system.

Descriptive survey design was adopted for this study with Key Informant Interviews (KII). The population comprised fourteen Ministries, the Civil Service Commission (CSC), and the Office of Transformation, Creativity and Innovation (OTCI) with total staff strength of 7,555 in the Lagos State Civil Service. Utilizing Taro Yamane's sampling technique, a sample size of 380 participants was arrived at, with a thirty percent (30%) addition (to enhance the confidence level and response rate). A self-developed structured questionnaire was used to collect information about variables that formed the basis for assessing the appraisal instruments, BSCO and SPADEV; from the perspective of the level of appropriateness (App). The questionnaire was validated, yielding a Cronbach's alpha coefficient of 0.830. A total of 494 copies of the questionnaire documents were distributed, with a response rate of about 75%. In addition, two Commissioners and a Director General were interviewed, using interview-guide. Data from the questionnaire were analyzed using descriptive and inferential analyses ($p=0.05$) while data from the interview were content-analyzed.

Findings revealed that there was significant difference ($p<0.003$) between BSCO (App: $\bar{x}=20.95$); and SPADEV (App: $\bar{x} = 9.60$) for criterion variables assessing the appraisal instruments. Furthermore, analysis of KII revealed BSCO appraisal method to be superior to SPADEV method of appraisal.

The study concluded that BSCO is more viable than SPADEV with consistently significant difference for all variables used in assessing the appraisal instruments. It is therefore clear from the study that BSCO appraisal method is an alternative instrument to SPADEV. It therefore recommended that BSCO should be

used as an alternative performance appraisal instrument in the Lagos State Civil Service.

Keywords: Balanced Scorecard, Key Performance Deliverable, Key Performance Indicator, Performance Appraisal, Performance Management

I. INTRODUCTION

Excellent implementation of performance appraisals in the Nigerian Civil Service has been a challenging task right from inception. Performance appraisal system is an important strategy for tracking key employee performance metrics and organizational performance dash-board. Geneen, in Stack (2013), posited that it is an immutable law in business that words are words, explanations are explanations, promises are promises but only performance is reality. Performance appraisal is a systematic and periodic assessment of an individual, group or organization against pre-stated or expected objectives or goals. The *raison d'être* for performance appraisal is essentially to align individual or group performances to set of established goals. Thompson (1905), also posits that when you can measure what you are speaking about, and express it in numbers, you know something about it but when you cannot express it in numbers, your knowledge is of a meager and unsatisfactory kind.

The deficiencies in conducting performance appraisal in the Nigerian Civil Service is becomes more glaring when compared with the relative effectiveness of performance appraisal in the private sector. The implementation of performance appraisal in the Lagos State civil service has evolved, from the post colonial era when performance appraisal was more secretive in nature during the era of Confidential Appraisal System (CAS), to the era of Annual Performance Evaluation Report (APER) when the implementation of performance appraisal witnessed some measure of improvements but was still fundamentally semi-secretive in nature. APER model of performance appraisal is

commonly used in the Civil Service in Nigeria as at 2015, however, Lagos State changed from APER to the Staff Performance Appraisal and Development (SPADEV) reporting model in 2007.

The BSCO is an improvement on Kaplan and Norton's BSC. BSC provides a framework for fundamentally managing performance by measurement from four key performance indicators and deliverables of financial, customer, internal business process and learning & growth. However, these goals or perspectives, according to Norton and Kaplan are to be established and determined by the management team or board of the organization. The BSC has a proclivity to present some goals and concepts that the employees may find difficult to resonate with, hence making it abstract and utopian. BSCO there establishes measurable objectives that are as discussed with relevant staff and employees which are, agreed, set, adopted and approved by the Management at the beginning of a business or service period, which becomes a working document of reference during review and appraisal periods. BSCO model also provides a mechanism for periodic reviews to monitor agreed deliverables or key performance indicators (KPIs) and the extents of their implementations by team members.

The implementation of BSCO is predicated on the assumption of the study that though performance appraisal exercises in the Lagos State civil Service are replete with avoidable difficulties, however, the difficulties associated with performance appraisal exercises will not significantly affect the effective and efficient implementation of the Balanced Scorecard of Objective (BSCO) system of performance appraisal in the Lagos State civil Service. In other words, this study is designed to find out if the implementation BSCO performance appraisal method will not be significantly affected by the prevailing challenges affecting SPADEV. These dependent and independent variable stipulations would guide the null and alternate hypothetical assumptions and subsequent testing in order to establish the veracity or otherwise for accepting or rejecting the null hypothesis.

II. STATEMENT OF THE PROBLEM

Conducting effective and efficient performance appraisal exercises with the SPADEV reporting system in the Lagos State Civil Service is replete with difficulties. Some of the factors responsible for these difficulties include the fact that there still remains the need for staff salaries and periodic increments to be performance-driven. This is coupled with the need for staff career advancements (including promotion) to be performance-based. This has made the original motive for the replacement of APER with SPADEV system appear defeated, (OOT, 2007). In the Lagos State civil service, during the use of the Confidential Appraisal System(CAS), performance appraisals is mainly characterized by secrecy. Similarly, under the Annual Performance Evaluation Report (APER) System, appraisals were also characterized by semi-secrecy coupled with the fact that the appraisal exercises were

found to be measuring traits rather than actual performances as a result of the inadequacies of the contents of the appraisal documents. The APER system was jettisoned in 2007 with the introduction of the Staff Performance Appraisal and Development (SPADEV) reporting system.

III. OBJECTIVE OF THE STUDY

The main objective of this study is to evaluate the appropriateness of Balanced Scorecard of Objective (BSCO) or Staff Performance Appraisal and Development (SPADEV) reporting system as an effective and efficient instrument or method of performance appraisal in the Lagos State Civil Service

IV. RESEARCH QUESTIONS

The research question is focused on providing answers to the following concern and objective, *viz*;

How appropriate is BSCO or SPADEV as a performance appraisal system or method in the Lagos State Civil Service?

V. HYPOTHESES

The following Null and alternate hypotheses were tested at 0.05 level of significance.

H0: BSCO or SPADEV is not an appropriate performance appraisal method in the Lagos State Civil Service.

H1: BSCO or SPADEV is an appropriate performance appraisal method in the Lagos State Civil Service.

VI. LITERATURE REVIEW

The literature review analyzed both the Balanced Scorecard (BSC) and the Management by Objective (MBO), purely from their characteristic perspectives as performance management concepts and not as a performance appraisal concepts in the strict sense of it and so it also follows "naturally" that none of the two concepts (BSC and MBO) discussed the benefits of BSCO over the SPADEV as PA models. However, both BSCO and SPADEV are occasionally interchangeably used in a manner that portrayed that they are intertwined with meanings oscillating between performance management and performance appraisals. This study also identified and filled-in identified gaps through new knowledge gained as part of its contributions to knowledge.

The review of literature adopted the funnel approach due to the dearth of relevant and appropriate research materials on the concept of BSCO as a performance appraisal model. This approach is aimed at examining a robust framework of critiques or critical analysis of historical research materials conducted in similar terrain with a view to highlighting and filling – in of the gaps where necessary.

6.1 Appropriateness of Balanced Scorecard (BSC) or Staff Performance Appraisal and Development (SPADEV) Reporting System as a Performance Appraisal Method.

OTCI (2013) highlights that some of the anomalies and inherent weaknesses that were observed as areas of concern in the use of current SPADEV Forms for measuring staff performance include the following;

1. Inconsequential effect of Job Performance Appraisal Scores on promotion as depicted by the scoring formula in use
2. The Assessment Parameters were found to be highly skewed towards Examinations (78%) to the detriment of actual Job performance; resulting in brilliant but indolent Officers with poor SPADEV or Job Performance rating scores (accounting for only 15% of promotion scores) getting promoted at the expense of more committed officers;
3. Examination Syllabus for promotion: comprising Civil Service Rules (CSR), Financial Regulations (FR) and Circulars remains largely same over time and with no direct bearing on actual job delivery. Moreover, the unchanging syllabus is used for promotion across a band of Grade Levels (e.g. GL14-17);
4. For promotion purpose, "Appearance" is scored twice - under the SPADEV Form Assessment (5 of 100) and during the Interview (5%).
5. In most cases, only employees anticipating promotion in a given year bothered to comply with the requirement on completion of SPADEV Forms. Hence, due diligence was hardly done to yearly completion of the forms.

Atta-Quartey (2015) conducted a study to investigate staff's perception on the effectiveness of the annual assessment system and examine the motivation status of staff after assessment. He found that performance appraisal, likewise performance management at the University of Cape Coast (UCC), lacks policy direction. Without the use of guiding principles for monitoring performance and appraising staff, it is possible that many people are actually not performing and therefore assessments at UCC suffer a variety of judgment errors and biases due to subjective appraisals.

Part of his recommendations was that the Division of Human Resources (DHR) should arrange training programmes for all supervisors who are raters in order to equip them with appropriate skills of providing feedback to staff which will motivate staff to improve upon their performance. Finally, the DHR should review the appraisal system from start to finish and introduce new appraisal systems for the various levels of administrative staff.

Atta-Quartey (2015) noted that the following concepts were identified as ideal in order to form the standard for a good performance appraisal system either in a private or public

service organization. He opined that a good performance appraisal system should be able to achieve the following, viz;

1. Ability to help each staff to increase his/her output or productivity;
2. Support every staff to understand a basic self SWOT analysis about him/herself with the aim of having strategies to fill the gaps identified
3. Help Appraisees to better understandings of their expected key Performance Deliverables (KPDs) as well as how they should fit into the organization to makes themselves more effective workers and team players.
4. Help the Appraisees' performance to be appraised in an objective manner
5. Encourage implementation of fair, just and equitable reward and compensation system.

The result of performance appraisal should serve as the basis for regular evaluation of the performance of the members of an organization. Whether an individual is judged to be competent, effective or ineffective, promotable or un-promotable, is based upon the information generated by the performance appraisal system. Beside the BSCO and the SPADEV models, there are other models of PA systems. They include; the 360 degrees, the Management by Objective (MBO), Balanced scorecard (BSC), and Total Quality Management (TQM), to mention but few.

Balanced Scorecard of Objective (BSCO), is a modified fusion of the Balanced Scorecard (BSC) and Management by Objective (MBO) methods of performance management models. Performance appraisal has been used severally as a phrase so much so that it has become synonymous with feelings ranging from negative ideas as far as the employees are concerned at the work-place, to periods associated with promotions or salary increments, victimization at the work place and many more misconceptions. It has variously been associated with such concepts as periods of witch-hunting amongst existing staff, periods of eye-service at the work place in order to merit more marks and rewards, and periods when there must be promotions within the rank and files of the organizational structure.

Ijewereme and Benson, (2013) in their study assessed the factors influencing performance appraisal process in the Edo and Ondo States of Nigeria Civil Service. Their findings showed that there is significant difference between the factors influencing performance appraisal process in the two States' Civil Services. They include fear of blackmail and physical attack ; fear of reprisal; tribalism and nepotism; leniency; bribery; admiration of personal loyalty more than job performance/output were all significantly different between Edo and Ondo States. The study concluded that performance appraisal has not been properly practiced as a result of the inherent factors influencing appraisal process in the two states, leading to pseudo reports on subordinates with grievous consequence of inefficiency in service delivery. The study

further concluded that the factors influencing appraisal process are more pronounced in Edo State than in Ondo State.

Appraisal periods in most government offices connote mixed feelings amongst staff as they have been made to face such situations and misconceptions as enumerated above at the work place. However, the appraisal frenzy or fear is as a result of how it has been implemented by the responsible professionals (usually the HR personnel) who execute the programme. Essentially, the *raison d'être* for performance appraisal is to ensure that employees with appropriate skills are saddled with appropriate responsibilities and are appropriately recognized and rewarded. In other words, appraisal periods at the work place is meant to measure performance to ascertain whether it is in sync with set objectives. However, it is misconceived as 'appraisal fever' because the staff saddled with performance management (including Line managers and HR professionals) would have to 'give the exercise a meaning' by rewarding those whose performance conform to targeted objectives and conversely sanction those whose performance does not conform to set objectives (that is, provided that it is time for applying such meanings, depending on whether the organizational performance structure is based on a quarterly, half-yearly or annual basis).

It is imperative to note that performance management and or appraisal should be driven by the complimentary concepts of performance and reward. Application of the rewards and sanctions are what defines the appraisal exercises, as far as the employee is concerned, else it would be practically or psychologically jettisoned or perhaps disregarded by employees (even though it may be operational in principles) and consequently relegated to the dustbin of failed organizational policies. The reality about performance appraisal is that it should be so balanced in implementation that it results into a 'win-win' scenario. This is important to reiterate because of the fact that one of the major concerns of an average employee about the appraisal periods is that the employers of labour tend to over-emphasize and hype the performance side of their terms of engagement while down-playing the reward side, thereby exacerbating the already parochial perception or notion about appraisal periods. Basically, performance appraisal is meant to produce a win-win scenario of reward and sanction and should not be only one-sided (work-sided or reward sided) in posture.

The apprehension about appraisals is even felt more in the Civil Service than in the private sector in Nigeria. The private sectors (at both management and employee levels) are fast grappling with the realities of the fact that appraisals are performance-driven. However, because of the age-long misconception about government work, the Civil Service tend more to apply a rudimentary approach where there are annual traditional periods of promotions based on who has found favour before a superior officer or a Line manager. Thus, the resultant effect becomes hypocritical in other to 'fulfill all righteousness' and not because of competency on the job.

This could be attributable to the reasons why Lagos State Civil Service performance is replete with the kind of relatively positive performance results in comparison with other states of the federation, that are witnessed lately which can be easily evidently measured by their annual financial balance-sheet position.

Lagos State government is blazing the trail in the crusade to change the dynamics associated with traditional performance improvement amongst Civil Service in Nigeria. This can be appreciated in the state's Internally Generated Revenue (IGR) which is the highest in the country. However, the challenge is that there can be a tendency for Lagos State to relax on its oars at the thought of the fact that they currently parade the highest IGR in the country. Hence the need for the charge for Lagos state Civil Service to brace-up to the challenge thrown at it by the private sector, if they must catch-up with the tempo of private sector monitoring, supervision and 'midwifery' of private sector and general economic and social cum political trend of activities going on in the state.

The state is currently the most economically viable and this is arguably as a result of the fact that the state is essentially private-sector-driven, in terms of economics, from the formal businesses, corporations to the informal businesses and MSMEs. So there is need for the state to rise up to match the challenges of the private sector by at least adopting a different approach to its performance appraisal from the SPADEV system to the Balanced Scorecard of Objective (BSCO) model, bearing in mind the application of the contingency theory, which may change the entire trajectory and paradigm of economic and socio-political development via Civil Service performance.

The Balanced Score-card of Objective (BSCO) model as a type of PA framework is a strategic planning, management and appraisal system that could be used extensively in businesses and industries, governments, and nonprofit organizations worldwide to align business activities to the objectives and strategy of the organization, improve internal and external communications, and monitor organizational performance against strategic goals.

As a fusion of both the Balanced Scorecard (BSC) and the Management by Objective (MBO), BSCO is a performance measurement framework that added strategic non-financial performance measures to traditional financial metrics to give managers and executives a more 'balanced' view of organizational performance and appraisal. It is pertinent to remark that the lessons and benefits of BSCO could be contextualized and / or 'Nigerianized/localized' to suit its peculiar work environment, taking into consideration such factors as socio-religious cum educational systems. The beauty of Balanced Scorecard of Objective is that it presents a holistic or balanced contents of perspectives of an entire spectrum of organizational sustainability, healthy or survival strategy. This has become critical in the face of Private Public Partnerships (PPP) concepts in contemporary governments in

order to optimize efficiency and effectiveness in government projects and programmes.

The private sector, especially the micro, small and medium-scale enterprises, have been strongly argued to be the driver of next level of developmental efforts in both developed and developing countries. The basic aim of businesses especially from capitalist perspective is to make profit; though it might not be essentially so in civil service settings, there is a strong tendency for employers to perceive, respect and reward their employees only from financial perspective. Therefore, employees whose roles are directly linked to financial performance in the organizations (like those with responsibilities of marketing or sales), are most easily recognized and rewarded.

They also usually belong to that genre of employees who can climb to the zenith of the management positions, *ceteris paribus*, more than back-end or back-operations staff. This is because it is much easier to calibrate financial performances by how much money that have either been brought-in or saved by the staff, so also, it is easier to see when they are not performing well or delivering their objectives. Though, in the civil service, the comparison would be with the aspects of cost and wastage savings in delivering most effective and efficient public services.

In most cases, many organizations, especially in the private sector, benchmark their employee performances by how much money they are able to bring into the system but this is not always right. Hence the advantage of the Balanced Scorecard of objective to understand other reasons why an employee who is supposed to be performing ultimately "financially" is not doing so. It therefore wants to balance the analysis by bothering to find out whether the employees capacity to perform financially may be limited because he/she may not have understood other perspectives of the BSCO such as the customer's business life cycle or may not even understand his/her own organizational internal business process or may not even have the appropriate learning and growth for the expected capacity building or development.

This study's position above is corroborated by Shulver and Antarkar (2001), who argued that the characteristics of the Balanced Scorecard and its derivatives (which gave birth to BSCO) is the presentation of a mixture of financial and non-financial measures each compared to a 'target' value within a single concise report. The report is not meant to be a replacement for traditional financial or operational reports but a succinct summary that captures the information most relevant to those reading it. It is the method by which this 'most relevant' information is determined (i.e., the design processes used to select the content) that most differentiates the various versions of the tool in circulation. The Balanced Scorecard indirectly also provides a useful insight into an organization's strategy - by requiring general strategic statements (e.g. mission, vision) to be precipitated into more specific / tangible forms.

The critical characteristics that define a Balanced Scorecard are;

1. Its focus on the strategic agenda of the organization concerned
2. The selection of a small number of data items to monitor, and
3. A mix of financial and non-financial data items.

Ideally, BSCO appraisal weights are usually best cascaded over a 100 per cent amongst the four key performance indicators earlier mentioned. The weights are supposed to be so dynamic that at every appraisal exercise, they are skewed to reflect the areas where an employee or department requires more improvement, hence rather than allocate up to 70 per cent to the financial parameter alone (which is what most organizations that use the BSC model are known for, in the third-world especially, Nigeria), more weights should be allocated to other fundamental drivers of employee KPIs like the customer perspective, internal business process and / or learning & growth. The irony is that if an employee performs well in the other three parameters of the Balanced Scorecard of objective, it is practically almost impossible for the efforts not to effortlessly crystallize into the expected financials "naturally".

If employees who have responsibilities to financials, for instance, focus on optimum performance and delivery of the other three perspectives, it becomes a natural phenomenon for the financials to trickle-in. Thus, rather than focus only or more on the financials, organizations should focus more on the factors that drive the financials. In other words, rather than organizations chasing money, it may be more appropriate to chase what money is chasing to gain associated competencies and money will begin to "naturally" chase them in return. In terms of return on investments (ROI), many private sector businesses in Lagos State, are driven by the various types of performance management and appraisal systems which is reflected in the productive capacities, orientations and attitudinal dispositions of the employees.

Balanced Scorecard of Objective (BSCO) is characterized by the four performance indicators with which BSC also manages and measures performance, these four perspectives include, viz; Financial, Customer, Internal Business Process and Learning & Growth perspectives.

VII. UNDERPINNING THEORY

This section would guide the readers to the ideological leanings of the Theorists including the associated alignments and critiques from authors on the theory. The Contingency Theory (CT) provides the relevance and serves as the underpinning theory for this study.

7.1 Contingency Theory

The Contingency Theory is an organizational theory which claims that there is no best way to organize an institution or organization, to lead a company, or to make decisions.

Instead, the optimal course of action is contingent (dependent) upon the internal and external situation. A contingent leader effectively applies his own style of leadership to the right situation, (Fiedler, 1964).

The Contingency Theory of organizations essentially postulates that organizational effectiveness results from fitting allotment of the organization (structure) to different contingencies such as environment, organizational size and strategies. In other words, varying circumstances should determine the best fit for organizational strategies. The existence of "people" or social control is an alternative to control through performance evaluation. In contrast to the classical scholars, most theorists today believe that there is no one best way to organize. What is important is that there be a fit between the organisation's structure, its size, its technology, and the requirements of its environment.

It can therefore be concluded that there is no one-size-fits-all or 'no one best way' or approach in management for doing things. Different situations call for different strategies to deal-with, handle, manage, and solve challenges. Management and organization are an 'Open system', which embrace anomalies, issues or challenges every now and then, that requires 'adaptable' and 'situational' solution in order to overcome or solve the problems, challenges or issues. Other circumstantial or contingency factors include 'changes in customer demand for goods and services, change in government policies or laws, changes in environment or climate change, and so forth.

Despite the fact that the Lagos State Civil Service operates on governance and operational principles that are generically applicable across-board in all the thirty-six (36) state Civil Services across the country including that at the Federal Civil Service, the fact remains that the Lagos State Civil Service has lots of peculiarities that differentiates her from the rest of the other states in Nigeria. These peculiarities range from population to landmass, Internally Generated Revenue (IGR), cosmopolitan nature, and level of development to mention but a few. While Lagos State is the smallest in terms of landmass, it is the biggest in population as well as the most developed state in Nigeria. It is the fifth largest economy in Africa (Vanguard, 2016, vol. 27). It enjoys the attention of global policy formulators and international bodies for experimental and developmental partnerships, especially with focus on Third-world economic experimentations.

It is in the light of the aforementioned, that the Lagos State Civil Service should seek the type of policy formulation and implementation strategies, including in the area of performance appraisal methods in her Civil Service, which best delivers the best fit for her performance appraisal goals and objectives. Hence the contingency theory becomes not only handy but relevant in explaining the adoption of BSCO as an alternative to SPADEV reporting system in the performance appraisal model of the Lagos State Civil Service.

VIII. EMPIRICAL REVIEW

This has to do with appraisals of previously related scholarly postulations, findings and conclusions. The empirical review enables this study to identify gaps and fill them accordingly so as to facilitate and enhance contribution to knowledge.

The summary of the literature map or table are as shown below;

Table 8.0.1 Empirical Summary of Literature Table

Serial Number	Author's name /Year	Research Title	Findings
1.	Atta-Quartey, J.E., (2015)	An Evaluation of the Annual Performance Appraisal System at the University of Cape Coast	Found that performance appraisal, likewise performance management at the University of Cape Coast, lacks policy direction. Without the use of guiding principles for monitoring performance and appraising staff, it is possible that many people are actually not performing and therefore assessments at UCC suffer a variety of judgment errors and biases due to subjective appraisals.
2.	Ijewereme, O. B. & Benson, K. S., (2013)	Factors Influencing Performance Appraisal System In The Nigerian Civil Service: A Comparative Study Of Edo And Ondo States Civil Service Of Nigeria.	Their findings show that there is significant difference between the factors influencing performance appraisal process in the two States' Civil Services – such as fear of blackmail and physical attack ; fear of reprisal; tribalism and nepotism; leniency; bribery; admiration of personal loyalty more than job performance/output were all significantly different between Edo and Ondo States.
3.	Fitz-Enz, R., (2010),	The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments	Postulates that by using proprietary analytic model, organizations could learn how to measure and evaluate past and current returns. By combining those results with focused business intelligence and applying the exclusive analytical tools, organizations will be able to: Evaluate and prioritize the skills needed to sustain performance - Build an agile workforce through flexible Capability Planning - Determine how the organization can stimulate and reward behaviors that matter - Apply a proven succession planning strategy that leverages employee engagement and drives top-line revenue growth - Recognize risks and formulate responses that avoid surprises - Support decision making by predicting the actions that will yield the best returns .

The synopsis of identified gaps are in related groups as shown in Table 8.1.2

Table 8.1.2 Groupings of Summary of Gaps in Literature

Appropriateness of Balanced Scorecard (BSC) or Staff Performance Appraisal and Development (SPADEV) Reporting System in Lagos State Civil Service			
Serial Number	Author's name /Year	Research Title	Gaps (Suggestion For Further Studies)
1.	Atta-Quarthey, J.E., (2015)	An Evaluation of the Annual Performance Appraisal System at the University of Cape Coast	Did not enlighten their readers on international best practices used as standard for benchmarking their performance appraisals and reviews. It is recommended that studies could incorporate measures that could be beneficial to regional or sub-regional academic or non academic organizations.
2.	Ijewereme, O. B. & Benson, K. S., (2013)	Factors Influencing Performance Appraisal System In The Nigerian Civil Service: A Comparative Study Of Edo And Ondo States Civil Service Of Nigeria.	The study failed to streamline the factors responsible for the failure of performance appraisal into economic, geographical, social etc factors to enable the readers streamline appropriately. It is recommended that further studies could address historical chronological mal-administrative practices to enhance the readers understanding of the subject matter.
3.	Fitz-Enz, R., (2010),	The New HR Analytics: Predicting the Economic Value of Your Company's Human Capital Investments	His proprietary analytic model has a tendency to appear more abstract especially to the employees in the organizations. Further studies could create a symbiotic balance between key performance deliverables and proprietary analytics.

IX. METHODOLOGY

The study adopted the descriptive survey research method. The questionnaire survey instrument, review and analysis of literature as well as Key Informant Interviews (KII) were used to carry out the survey. The quantitative and qualitative data sources and collection methods were used in the study. The quantitative method dwells on the collation and articulation of data generated from the measuring (questionnaire) instrument, including the numerical measurement between variables,

while the qualitative data focuses on the social processes that give rise to the relationships, interactions, and constraints of the research survey inquiries, including literature reviews and analysis.

Part of the qualitative and quantitative values are to be captured in the responses of the sample population in the questionnaire data collection. (Howell, 2013). The rationale for this methodology is to enable the researcher make use of existing literatures, administer questionnaires and conduct guided interviews in order to arrive at appropriate findings.

X. DATA ANALYSIS

Linear regression analysis was used to test the significance of the appropriateness of BSCO or SPADEV as a performance appraisal method. Data from the questionnaire were analyzed using descriptive statistics and inferential analyses ($P=0.05$). The study also used comparison of mean and paired t-test while data from the interview were content-analyzed.

Table 10.1: To establish the Appropriateness of BSCO or SPADEV for Performance Appraisal in the Lagos State Civil Service

	N	Min	Max	Mean	Std. Deviation
Performance goals and objectives are usually set in a SMART manner prior to appraisals exercises in the SPADEV system	280	0	4	1.51	.839
Performance goals and objectives are usually set in a SMART manner prior to appraisals exercises in the BSCO system	280	0	4	3.61	.706
The process and outcome of the performance appraisal is implemented in a transparent manner during the SPADEV appraisal system	280	0	4	1.53	.762
The process and outcome of the performance appraisal is implemented in a transparent manner during the BSCO appraisal system	280	0	4	3.58	.714
SPADEV appraisal exercises are conducted with precision and completed in a timely manner	280	0	4	1.52	.777
BSCO appraisal exercises are conducted with precision and completed in a timely manner	280	0	4	3.49	.835
I am conversant with the applicability of the SPADEV type of performance appraisal	280	0	4	2.02	1.199
I am conversant with the applicability of the BSCO type of performance appraisal	280	0	4	3.43	.801
SPADEV appraisal systems is very objective in measuring my performance during appraisal exercises.	280	0	4	1.49	.877
BSCO appraisal systems is very objective in measuring my performance during appraisal exercises.	280	0	4	3.42	.971
The SPADEV appraisal method captures a true reflection of my overall performance	280	0	4	1.54	.842
The BSCO appraisal method captures a true reflection of my overall performance	280	0	4	3.41	.865

Table 10.1, shows that in comparing the appropriateness of SPADEV and BSCO appraisal methods, the number of respondents, with Mean=1.51 and Standard Deviation (SD)=.839, are of the opinion that performance goals and objectives are usually set in a SMART manner prior to appraisal exercises in the SPADEV system, as opposed to the number of respondents, with Mean=3.61 and SD=.706, who are of the opinion that performance goals and objectives are usually set in a SMART manner prior to conducting appraisal exercises. In the same vein, the number of respondents, with Mean=1.53 and SD=.762, indicated that the process and outcome of the performance appraisal is implemented in a transparent manner in the SPADEV appraisal system, while the respondents with Mean=3.58 and SD=.714, indicated that the process and outcome of the performance appraisal is implemented in a transparent manner in the BSCO system.

The respondents, with Mean=1.52 and SD=.777, are of the opinion that SPADEV appraisal exercises are conducted with precision and completed in a timely manner, while the respondents, with Mean=3.49 and SD=.835, are of the opinion that BSCO appraisal exercises are conducted with precision and completed in a timely manner, thereby, indicating majority preference for BSCO. Ab initio, the respondents, with Mean=2.02 and SD=1.199, indicated that they are conversant with the applicability of the SPADEV type of performance appraisal, while the respondents with Mean=3.43 and SD=.801, indicated that they are conversant with the applicability of the BSCO type of performance appraisal. The respondents, with Mean=1.49 and SD=.877, are of the opinion that SPADEV appraisal system is very objective in measuring their performance during appraisal exercises, compared to the respondents, with Mean=3.42 and SD=.971, who are of the opinion that BSCO appraisal system is very objective in measuring their performance during appraisal exercises.

Similarly, the respondent, with Mean=1.54 and SD=.842, believes that the SPADEV appraisal method captures a true reflection of their overall performance, as compared to the respondents, with Mean= 3.41 and SD=.861, who believe that the BSCO appraisal method captures a true reflection of their overall performance. Generally, from the foregoing, Table 10.1, cumulatively shows that there is a significant difference in the Mean and Standard deviation scores between SPADEV and BSCO, with BSCO showing higher score and indicating a preferred choice and a better appraisal method over SPADEV in the Lagos state Civil Service.

XI. RESULTS AND DISCUSSION

The synopsis of the analysis and findings of this study indicate that the respondents are of the opinion that, generally, regardless of the associated challenges, the implementation of the Balanced Scorecard of Objective (BSCO) in the Lagos State Civil Service is a better and more effective and efficient alternative instrument of performance appraisal model than the SPADEV system.

Through performance appraisal, organizations are capable of knowing the weaknesses and strengths of its employees in order to re-enforce the strengths and improve on the weaknesses for the overall benefit of the employees and the organization (Ijewereme, 2013). The content of the measuring instruments were developed to reflect the research objectives. The findings of the study in relation to the research questions and objectives are discussed below.

11.1 Restatement of the research Objective

Establish the appropriateness of BSCO or SPADEV as a performance appraisal method in the Lagos State Civil Service.

The study established that BSCO is a more appropriate method of performance appraisal than the SPADEV method for performance appraisal in the Lagos State Civil Service. Finding out the appropriateness of BSCO and SPADEV on performance appraisal in the Lagos State Civil Service on a paired sample t-test revealed that SPADEV recorded a Mean \pm SD of 9.6007 ± 3.663 while BSCO recorded a Mean \pm SD of 20.9460 ± 3.344 . This indicates a mean difference of -11.34532 , a t-statistics of -29.175 and P value of -001 . Most of the respondents were of the opinion that any appraisal system that has the capacity to carry out a balanced implementation of performance, especially from the perspectives of the four elements of measurement as enumerated in the research questions are more acceptable to them. However, several of the respondents went further to express the fact that SPADEV does not capture a balanced measurement of their performances during appraisals. Yet, several others believed that they were not satisfied with SPADEV, expressing their belief that it could get better with right administration, over time.

Most respondents further posit that they were indifferent to whether their job objectives are either set by their supervisors or not, but that it was important that such objectives are necessarily discussed and agreed upon with their Supervisors or Line Managers; an attribute that characterizes the BSCO appraisal system. Majority of the respondents believe that periodic performance reviews (quarterly or half- yearly) are important for their efficiency and effectiveness on their jobs. According to the Permanent Secretary in the Ministry of Information and Strategy, ‘‘the appropriateness of any alternative performance appraisal model would have to ensure that the existing challenges associated with the implementation of SPADEV are mitigated to the barest minimum through proper education and awareness creation as well as ensuring that appropriate work environment are provided to drive efficiency in productivity’’ (OTCI, 2007)

Majority of the respondents believed that BSCO would have a better impact than SPADEV as a performance appraisal mechanism in the Lagos State Civil Service. The associated challenges with the APER method of performance management led to the migration to the SPADEV method (OTCI, 2013). Though SPADEV may have been adequate as

at the time of its initial implementation to address the challenges as at the period of its implementation, but the level of development has begun to overwhelm the system such that SPADEV has become insufficient in managing the appraisal of the contemporary Lagos state Civil Service, owing to several factors such as misapplication and mis-implementation by the operators as well as general incapacitation of the SPADEV appraisal instrument coupled with general awareness of better performance appraisal options.

Other respondents were of the opinion that SPADEV is incapacitated by other factors such as the fact that it measures traits and not actual key performance deliverables, coupled with the believe that it is also difficult to link SPADEV to career progression as well as link performance appraisal with pay-for-performance. The Lagos State Government, shortly after introducing SPADEV in 2007, realized there were deficiencies in aligning employee's annual increment to "pay for performance" coupled with the need for staff career to be performance-based.

This paved the way for the introduction of the "revitalized SPADEV reporting system which was more job-performance and service-delivery oriented and also focused on the projection of Appraisee's and Appraiser's mutual understanding of job description and performance objectives more than APER. However, revitalized SPADEV was similarly short-lived as observed by the end-users and corroborated by the Office of Transformation, Creativity and Innovation that SPADEV lacked the ability to measure performance from a more balanced perspective especially as prescribed by the four perspectives of the quadrant of the Balanced Scorecard model - the Financial, Customer, Internal business process and Learning and growth perspectives.

XII. CONCLUSION AND RECOMMENDATION

Performance evaluation in the Lagos State Civil Service has undergone series of bureaucratic, structural and administrative transformations ranging from the era of Confidential System, to the Annual Performance Evaluation Reporting system (APER), to the Staff Performance Appraisal and Development (SPADEV) reporting system, and to the current status where they are using the Revitalized SPADEV. Regardless of these transitions, performance appraisals were still replete with difficulties as the exercises usually measured traits rather than actual performances.

Nevertheless, the current performance appraisal system which is the revitalized SPADEV, has also failed to address performance appraisal from a balanced perspective. The current system is unable to measure performance from the BSC/BSCO quadrants of key performance indicators and or deliverables (Financial, Customer, Internal Business process and Learning & Growth) of performance appraisal, amongst other deficiencies. In spite of these performance appraisal types and appraisal reforms, performance appraisal systems in the Lagos State Civil Service are still not able to achieve the

set objective of effectively measuring performance due largely to attitudinal and institutional challenges. Effective and efficient management of performance appraisal could still be achieved by ensuring that it does not merely measure traits but by connecting performance appraisal with appropriate rewards and positive customers perception with the use of objective criteria.

Performance appraisal exercises ought to be a recurrent cycle before performance management could be regarded as complete. This is because performance appraisals provide feedback on the employee's performance in the organizational value-chain. On the basis of the performance appraisal results or feedback, the organization can decide whether to promote, demote, transfer or terminate the employee. Pay increments and disciplinary actions can also be aligned to performance appraisals. Resources for rewards are allocated using performance appraisals feedback mechanism which facilitates communication flow, organizational diagnosis and development. The superiors and subordinates should both take each other as partners and work towards attainment of organizational goals and objectives.

From the employee's point of view, there are several benefits that are derived through the performance appraisal exercise. Firstly, the employee gets a very clear cut understanding of his job duties, authority and responsibility in the organization. Secondly, the employee is appraised of his upward and downward periods in performance. When the upward periods are rewarded, the employee's morale is boosted tremendously and when the downward periods are reprimanded, he takes care not to repeat the same mistakes in the future.

The Lagos State Civil Service has evolved over time in its performance appraisal system till date (2017), yet with inherent but avoidable difficulties, hence the major objective of this study is proposing for the Lagos State Government to consider the Balanced Scorecard of Objective (BSCO), as an alternative to the Staff Performance Appraisal and Development (SPADEV) reporting system.

Based on the findings of this study, recommendations were proffered to enhance the significance of the research exercise. The recommendations are as follows;

- (1) The BSCO method of performance appraisal should be adopted to ensure a better appropriate method of performance appraisal that is better than SPADEV in the Lagos State Civil Service. The appropriateness of the BSCO has been established by the study from eclectic perspectives in order to rectify the loopholes and challenges created by the SPADEV system.
- (2) Key Performance Indicators (KPIs) must be set in a SMART manner to ensure a balanced win-win result for both the organization and the employee
- (3) Key Performance Deliverable (KPDs) must be streamlined to be in alliance with the KPIs to ensure a collaboration and cooperation between goals, objectives and realities.

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