

Simulation of the Performance Measurement of a Fresh-Cut Vegetable Supplier Company Using Balanced Scorecard Approach

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Abstract: *The purpose of this research was to perform a simulation of the application of the performance measurement in a fresh-cut vegetable supplier company that is PT Sayuran Siap Saji using Balanced Scorecard approach. The simulation was done by comparing the targets and the performance achievements based on the key performance measurement (KPI) in PT Sayuran Siap Saji. The comparison of the targets and performances result in the achievement status of PT Sayuran Siap Saji as a whole based on the performance measurement scale range that has been determined. The research method used in this research is the descriptive method with case study approach using Balanced Scorecard (BSC) approach. BSC is one of the organization performance measurement tools that is systematical and provide more balanced illustrations by considering the financial aspects as well as the non-financial ones and the short-term and long-term ones which creates a thorough performance measurement. The data that was obtained in this research is primary data from in-depth interviews and discussions with experts. The secondary data was obtained through library research. Based on the simulation of PT Sayuran Siap Saji's performance measurement in 2016 that was compared to the one from the previous year, which is 2015, the KPIs that were determined generally fulfill the good criterion as much as 41%, KPI with quite good criteria equal to 35%, KPI with poor criteria equal to 22% and 2% of the very good criterion.*

Keywords: Performance Measurement, Fresh-Cut Vegetable Supplier Company, Simulation of Balanced Scorecard.

1. Introduction

Indonesia is highly potential in terms of producing and marketing vegetables. The number of consumption of vegetable products of Indonesians per capita, according to the data from Food and Agriculture Organization (FAO), in 2004 is around 40,6 kg/capita/year. This number is far below the vegetable consumption standard that is recommended by FAO, which is 73 kg/capita/year (FAO 2015). Meanwhile, the nature of Indonesia really supports the enhancement of the production of various kinds of vegetables. The comparison of vegetable consumption per capita (kilogram per year) of some Asian countries can be seen in Figure 1.

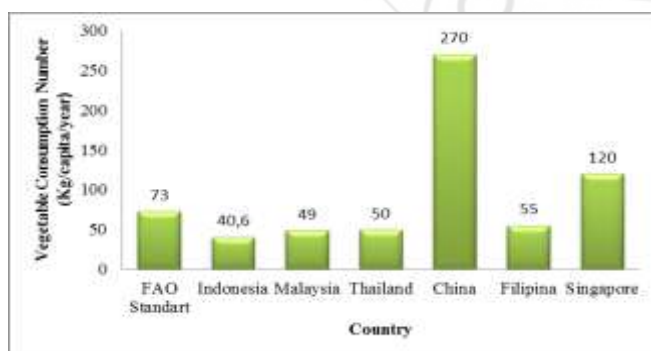


Figure 1: Comparison of vegetable consumption of several Asian Countries

The results of the analysis of Individual Food Consumption Survey (IFCS) in Total Diet Study (TDS) state that the consumption of vegetables and processed food as well as fruits and processed food that is adequate affects the supply of vitamin and minerals that the body needs. Due to the fact that the consumption of vegetables and fruits is still low, it is necessary to formulate a policy to enhance the level of

consumption of vegetables and fruits through an education regarding balanced nutritions for people and enhancement in terms of the availability of vegetables and fruits with affordable prices (IFCS 2015).

The government of Indonesia attempts to enhance the level of consumption of vegetables by creating Health Law Number 36 in the year of 2009 regarding balanced nutritions guidance recommendations which suggests consuming three to five portions of vegetables and two to three portions of fruits every day. The Department of Agriculture has also created a program called "Gema Sayuran" in the provincial level all over Indonesia. The goals of the Gema Sayuran program are to socialize the consumption of vegetables in order to enhance families' or society's nutrition level in all age levels, to improve people's viewpoints on vegetables produced by Indonesian farmers, to make people feel proud of consuming agricultural products from Indonesia and to push the development of various vegetable products (Department of Agriculture 2015).

The production and the marketing of vegetables are done not only by big companies but also small companies, from suppliers to retail companies and many products are imported from overseas and compete with the local products. This high competition can cause deterioration in the market share that has been controlled by the company, including the sales, which will eventually affect the company's income. The utilization of vegetables for suppliers is not only selling them directly to family consumers, but also to business areas such as restaurants, fast food restaurants, hotels and supermarkets. Food industry entities like restaurants usually cooperate with partners that produce vegetables to fulfill their needs of vegetables.

One of the vegetable supplier companies for restaurants is PT Sayuran Siap Saji. PT Sayuran Siap Saji produces fresh vegetables and they are processed using modern technologies, so the finished products are already cut, which are commonly known as fresh cut vegetables. The food industry market has strict requirements for fresh cut vegetables, one of them is relates to cleanliness. All the metal tools used must be made of the stainless steel material because they are more hygienic and do not easily react to the air and compounds in vegetables. The quality of water used to clean the vegetables must be equal to the quality of drinking water, while sterilization of the employees while cutting is also very important. The suppliers must prepare big investments to create a complete facility that is qualified (PT Sayuran Siap Saji 2015).

As a company that is generally profit-oriented, PT Sayuran Siap Saji has the correct strategy to maintain its existence considering the big investments that have been made and the competitions among companies. PT Sayuran Siap Saji needs to evaluate itself first in order to enhance its performance. Performance enhancement and improvement are very important to do so that the company can do well in the competitions. A thorough performance measurement is the base of the company's strategic planning in order to be better in the future. Measuring using only financial statements as the base is considered inadequate because it does not count the value of the company's intangible assets such as innovations and competence (Perdana 2004).

The goal of this research is to create a simulation of the application of performance measurement in a fresh cut supplier company that is PT Sayuran Siap Saji using Balanced Scorecard approach. The simulation was done by comparing the targets and the performance achievements based on key performance measurement (KPI) in PT Sayuran Siap Saji. The comparison between the targets and the performance creates achievement status of PT Sayuran Siap Saji's performance based on the performance measurement scale range that has been determined, so that the illustration of PT Sayuran Siap Saji's performance as a whole can be seen.

This research refers to several theories such as a theory regarding strategic management that is defined as the art and science of formulating, implementing and evaluating cross function decisions that enable organizations in achieving their goals (David, 2005). Moreover, Stout (1993) defines performance measurement as a process of recording and measuring achievements in the implementation of activities with the purpose of completing the mission through the results that are displayed in the form of products, services or a process. The stages of company performance measurement according to Moehariono (2012) are designing, measuring, evaluating, following up and reevaluating. Balanced Scorecard which is an approach that was used in this research is defined by Gaspersz (2002) as a management performance measurement system or strategic management system that is derived from the vision and strategy and reflects the most important aspects in a business. Kaplan and Norton provide a framework with four perspectives in order to elaborate on the performance of an organization well which includes the

perspectives of finance, customer, Internal Business Process as well as growth and learning. According to Kaplan and Norton (1996), BSC is used by companies to clarify and make an agreement regarding the company's strategy, communicate the strategy to the whole organization, synchronize the target and the strategy, connect the strategy's purposes and long-term targets and annual budgets, identify and synchronize strategic initiatives and get feedback to learn as well as develop strategy.

Researches regarding performance measurement using BSC approach have been done by many researches before such as Hanuma and Kiswara (2011) in their research entitled Analysis of Balanced Scorecard as A Company Performance Measurement Tool (A Case Study in PT Astra Honda Motor) and a research by Hidayat (2004) entitled Analysis of the Performance of PT Aneka Tambang Tbk. In the Pongkor Gold Mining Business in 2004 using Balanced Scorecard Approach. The research focuses on customer and employee survey which makes it different from this research which is a result of discussions with experts. Another previous research is by Sutrisno (2014) entitled "The Design of Performance Measurement using Balanced Scorecard Approach in PT Bumitama Gunajaya Agro" and Sharma & Bhagwat (2007) entitled "An integrated BSC-AHP approach for supply chain management evaluation". In those researchs, the performance measurement design is done by weighting each key indicator and making a strategic map. It is different from this research, which performs a simulation of the application of Balanced Scorecard.

The next one is a research by Nurjaman (2013) entitled Performance Measurement using the Balanced Scorecard Method. Similar to this research, that research focuses on the evaluation of the performance of the existing strategy. The difference is that, in that research, SWOT analysis in the company's internal and external analysis is used. There is also Araghia *et al.* (2012) whose research is entitled Using the Combination of the ANP and DEMATEL Technique to Prioritizing and Selection of the Strategic Improvement Actions (SIA) which is also based on the results of discussions with experts who are considered competent in their fields. The difference is that, in this research, weighting is not done in prioritizing the strategic improvement actions. As for research conducted by Pietrzak *et al.* (2015) entitled "The application of the balanced scorecard (BSC) in the higher education setting of a Polish university" Making the design of performance measurement, using BSC approach on non-profit companies. In contrast to this research using the object of research is a profit company.

2. Research Method

This research uses descriptive technique in the form of case study that is supported by library research. The data needed in this research is primary data and secondary data. The role of primary data is the main information in answering the goals of the research. The primary data in this research was obtained through in-depth interviews and discussions with experts. The secondary data includes company internal reports, library research sources such as journals, thesis, and

other sources of information that are relevant to this research. The data that has been obtained was analyzed qualitatively. The processing and the analysis of data were done descriptively using Balanced Scorecard approach. The interviewees or the experts in this research come from the management party of PT Sayuran Siap Saji which includes Director, Marketing Manager, Procurement Manager, Packaging Manager and the general person in charge in PT Sayuran Siap Saji.

3. Research Results

Based on the results of the discussions and in-depth interviews done by the writer with the experts, some strategic targets and key performance indicators on each balanced scorecard perspective that match the visions, missions and goal and are relevant to the real current situation in PT Sayuran Siap Saji were obtained. With the strategic targets and the key performance indicators that have been obtained, annual targets were determined. The target determination was done based on the results of discussions with the management of PT Sayuran Siap Saji and some of the targets

are included in the Company Work and Budget Plan (CWBP). The performance that was going to be measured are PT Sayuran Siap Saji's performance in 2016 in the form of performance enhancement or deterioration which is compared to the ones in the previous year that is the year 2015. The performance achievement of PT Sayuran Siap Saji using BSC approach can be obtained by comparing the achievements of each indicator with the determined target. Information regarding PT Sayuran Siap Saji's performance was obtained from the company's internal data in the form of financial statements, marketing reports, procurement reports and packaging reports, reports regarding human resources and other reports that are related to the indicators or key performance indicators. The valuation uses the criteria discussed and determined by the director and the manager in each division. The valuation criteria are divided into five criteria which are very good, good, quite good, poor and very poor which can be seen in Appendix 1. The simulation of the performance measurement of PT Sayuran Siap Saji on the balanced scorecard financial perspective can be seen in Table 1.

Table 1: Simulation of performance measurement on the Financial Perspective

Strategic target	KPI	Target	Performance	Achievement Status
Profit enhancement	Growth level of selling volume	Enhanced for 10%	Grew as much as 4,3% compared to the previous year	Quite good
	Net profit margin	Enhanced for 10%	Deterioration in terms of loss compared to the previous year, NPM increases for 7,88%	Poor
	Income growth	Grew for 20%	Grew as much as 25%	Good
	ROI	Grew for 10%	Deterioration in terms of loss compares to the previous year, ROI increases for 9,2%	Poor
	Total of Asset Turnover	Grew for 30%	Grew as much as 33%	Good
Minimize the budget structure	Percentage of cost of goods sols against net sales	Budget efficiency as much as 10% compared to the previous year	Deteriorate as much as 5%	Quite good
	Operating ratio	Decline for 10% per year	Decline for 5%	Quite good
Able to fulfill the responsibilities to supplier	Day of payable	No delay in terms of payment in accordance with the contract	Stable, twice a week	Good
	Debt level	Decline for 30%	Decline for 49%	Good
Risk Control	Average age of accounts receivable	Decline for 5%	Increase for 8%	Poor
	Stock level	Increase for 5%	Increase for 3%	Quite good
	Ratio of private fund against loans	90%	90%	Good

In Table 1, it can be seen that PT Sayuran Siap Saji's achievement status on the financial perspective with the total of 12 indicators is 42% in the good criterion, 33% in the quite good criterion, 25% in the poor criterion and 0% in the

very good criterion and very poor criterion. Moreover, the simulation of performance measurement using balanced scorecard approach on the customer perspective in PT Sayuran Siap Saji can be seen in Table 2.

Table 2: Simulation of performance measurement on the Customer Perspective

Strategic Targets	KPI	Targets	Performance	Achievement Status
Enhancement in terms of customers' satisfactory and trust	Percentage of the number of complaints	Decline for 50%	Decline from 7 complaints to 4 complaints 43%	Quite good
	Percentage of returns	0,5%	Less than 1%	Good
	Number of inactive customers	5 customers	8 customers	Quite good
Enhancement in terms of company's reputation and performance	Number of new customers	15 customers	9 customers	Quite good
Enhancement in terms	Percentage of fulfilled orders	100%	99%	Good

of fulfilled orders				
Become a dominant player in the fresh-cut industry	Percentage of Market Place	50%	50%	Good
Enhance good relationship and cooperation with customers	Number of routine visits	3 times in a month	3 times in a month	Quite good
	Customer support frequency	33 times in a year	3 times in a year for 11 customers	Quite good
	Competitive product price	2% more competitive	Increase, 2% more competitive	Quite good

In Table 2, it can be seen that the achievement status of PT Sayuran Siap Saji on the customer perspective with the total of 9 indicators is 33% in the good criterion, 67% in the quite good criterion, and 0% in the very good criterion, poor and very poor. Moreover, the simulation of performance

measurement using balanced scorecard approach on the internal business process perspective in PT Sayuran Siap Saji can be seen in Table 3.

Table 3: Simulation of performance measurement on the Internal Business Process Perspective

Strategic Targets	KPI	Targets	Performance	Achievement Status
Products and production process that are in accordance with the standards	Number of certification and standardization	HACCP	HACCP	Good
Efficient distribution	Percentage of product losses	0,5%	0,9%	Good
	Distribution cost	Enhanced for 20%	Enhanced for 31%	Good
	Distribution traveling time level	10 hours per day	10 hours per day 13-15 delivery points	Good
Enhancement of research cooperation	Number of research cooperation	Minimum 2 research cooperation	1 research cooperation	Poor
Planning, Implementation and reporting that are integrated and on time	Percentage of work unit reports that are on time, accurate and accountable	On time	Maximum delay in reporting is 3 days	Quite good
Relationship with supplier	Peasant partners turnover	0% no peasant partner leaves	2%	Good
	Ratio of number of peasant partners and buying partners	300%	261%	Quite good
	Percentage of raw materials delivery that is on time, right quality and quantity	100%	90%	Good

Table 3: Simulation of performance measurement on the Internal Business Process Perspective (Advanced)

Strategic Targets	KPI	Targets	Performance	Achievement Status
Relationship with supplier	Total of seed loans spent for peasant partners	Decline for 40 %	Decline for 45%	Good
	Total of production tool loans spent for peasant partners	Stable	Stable	Good

In Table 3, it can be seen that the achievement status of PT Sayuran Siap Saji on the internal business process perspective with the total of 11 indicators is 73% in the good criterion, 18% in the quite good criterion, 9% in the poor

criterion and 0% in the very good and very poor criterion. Moreover, the simulation of performance measurement using balanced scorecard approach on the growth and learning perspective in PT Sayuran Siap Saji can be seen in Table 4.

Table 4: Simulation of performance measurement on the Growth and Learning Perspective

Strategic Targets	KPI	Targets	Performance	Achievement Status
Enhancement in terms of innovation and learning	Number of fresh cut vegetable innovations produced per period	3 types of innovation	1 type of innovation	Poor
	Percentage of suggestions implemented	10%	10%	Quite good
Enhancement in terms of employee commitment	Percentage of late-comers	90% of the employees are not late for more than 15 minutes	5%	Good
	Level of employees' attendance rate	98% of the employees are present	95%	Good
	Employee turnover	Employee turnover is not more than 5% per year	None	Very Good
Enhancement in terms of HR's capability and development	Number of employee training	3 trainings per year	1 training per year	Poor
	Frequency of sharing among counsellors, peasant partners and 3S	3 times in a month	3 times in a month	Quite Good
	Percentage of training cost	1% of the total of employee cost	Less than 1% of the employee cost	Poor
	Performance appraisal	100% good	95% good	Quite good

	Employees' index of education	30% of staff is highly educated	10 of 47 staff members are highly educated 21%	Quite good
The quality of the utilized information technology	Frequency of error in the computer application system	No complaints regarding the computer application	3x in 1 year	Poor
	Frequency of network intrusion	No complaints regarding the internet network	30 times there were intrusions caused by the weather	Poor
Rewards for the human resources	Percentage of the human resources that achieve rewards	20%	11%	Poor
	Percentage of appointments that are under the law and or clear SOP, as well as fulfill the Health and Safety Environment policies	100%	100%	Good

In Table 4, it can be seen that the achievement status of PT Sayuran Siap Saji on the growth and learning perspective with the total of 14 indicators is 7% in the very good criterion, 21% in the good criterion, 29% in the quite good criteria, 43% in the poor criterion and 0% in the very poor criterion. Based on the KPI of the four balanced scorecard perspectives, it is found that the achievement status of the simulation of the balanced scorecard application in PT Sayuran Siap Saji as a whole is 2% in the very good criterion, 41% in the good criterion, 35% in the quite good criterion, 22% in the poor criterion and 0% in the very poor criterion. Hence, the overall highest achievement status is in the good criterion.

4. Conclusion

Based on the simulation of performance measurement in PT Sayuran Siap Saji in 2015 that was compared to the ones from the previous year, the achievement status with the highest criterion is in the good criterion. The second highest criterion is quite good which is followed by poor and very good. PT Sayuran Siap Saji needs to focus on improving the ten indicators that are still below the achievement targets or in the poor criterion. It is crucial for PT Sayuran Siap Saji to maintain the KPI achievements that fulfill or exceed the determined targets. PT Sayuran Siap Saji needs to review whether the determined targets on KPI are too low or have already had good performance.

PT Sayuran Siap Saji needs to readjust the principles of the target determination especially with the relation between the achievement of a certain target and other targets. Besides that, in this research, the target determination is based on the results of discussions between the researcher and the interviewees, it is expected that the whole achievement targets can be included in the Company Work and Budget Plan in the future and the application can be aligned.

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Author Profile

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Appendix1: The KPI Assessment Matrix

KPI	Very Good (5)	Good (4)	Quite Good (3)	Poor (2)	Very Poor (1)
Growth level of selling volume	Enhancement > 10%	10% ≥ enhancement > 5%	5% ≥ enhancement > 3%	3% ≥ enhancement ≥ 2%	Enhancement less than 2%
<i>Net Profit margin</i>	Enhancement > 10%	10% ≥ enhancement > 9%	9% ≥ enhancement > 8%	8% ≥ enhancement ≥ 7%	Enhancement less than 7%
Income growth	Enhancement > 30% from the previous year	30% ≥ enhancement > 20%	20% ≥ enhancement > 10%	10% ≥ enhancement ≥ 5%	Enhancement < 5%
ROI	Enhancement > 20%	20% ≥ enhancement > 15%	15% ≥ enhancement > 10%	10% ≥ enhancement ≥ 5%	Enhancement less than 5%
<i>Total Asset Turnover</i>	Enhancement > 35%	35% ≥ enhancement > 30%	30% ≥ enhancement > 25%	25% ≥ enhancement ≥ 20%	Enhancement < 20%
Percentage of cost of goods sold against net sales	Decline > 10%	10% ≥ decline > 5%	5% ≥ decline > 3%	3% ≥ decline ≥ 2%	Decline kurang dari 2%
<i>Operating ratio</i>	Decline > 10%	10% ≥ decline > 5%	5% ≥ decline > 3%	3% ≥ decline ≥ 2%	Decline kurang dari 2%
<i>day of payable</i>	0 hari	Sesuai kontrak perjanjian	-	1-5 hari	Diatas 5 hari
Debt level	Decline > 50%	50% ≥ decline > 30%	30% ≥ decline > 15%	15% ≥ decline ≥ 5%	Decline < 5%
Average age of accounts receivable	Decline > 5%	5% ≥ decline > 3%	3% ≥ decline > 0%	10% ≥ enhancement ≥ 1%	Enhancement lebih dari 10%
Stock level	Enhancement > 5% Adjusted for an increase in sales volume	5% ≥ enhancement > 3% Adjusted for an increase in sales volume	3% ≥ enhancement > 2% Adjusted for an increase in sales volume	2% ≥ enhancement ≥ 1% Adjusted for an increase in sales volume	Enhancement kurang dari 1% Adjusted for an increase in sales volume
Ratio of private fund against loans	Enhancement > 90%	90% ≥ enhancement > 50%	50% ≥ enhancement > 30%	30% ≥ enhancement ≥ 20%	Enhancement < 20%
Percentage of the number of complaints	Decline > 60%	60% ≥ decline > 50%	50% ≥ decline > 30%	30% ≥ decline ≥ 20%	Decline < 20%
Percentage of returns	returns = 0%	1% ≥ returns > 0%	2% ≥ returns > 1%	3% ≥ returns ≥ 2%	returns more than 3%
Number of inactive customers	0 inactive customers	5 ≥ inactive customers > 1	8 ≥ inactive customers > 5	10 ≥ inactive customers ≥ 8	inactive customers > 10
Number of new customers	new customers > 15	15 ≥ new customers > 10	10 ≥ new customers > 5	5 ≥ new customers ≥ 1	new customers = 0
Percentage of fulfilled orders	100%	99% ≥ fulfilled orders > 95%	95% ≥ fulfilled orders > 90%	90% ≥ fulfilled orders ≥ 80%	fulfilled orders < 80%
Percentage of Market Share	Market share > 50%	50% ≥ market share > 40%	40% ≥ market share > 30%	30% ≥ market share ≥ 20%	Market share < 20%
Number of routine visits	-	-	3 months	-	Less than 3 months
Customer support frequency	-	-	3 times support for 11 loyal customers	< 3 kali support untuk < 11 pelanggan loyal	-
Competitive product price	Enhancement > 3%	3% ≥ enhancement > 2%	2% ≥ enhancement > 1%	1% ≥ enhancement ≥ 0,5%	Enhancement < 0,5%
KPI	Very Good (5)	Good (4)	Quite Good (3)	Poor (2)	Very Poor (1)
Number of certification and standardization	More than 1	1	-	-	-
Percentage of product losses	Decline < 0,5%	1% ≥ decline > 0,5%	1,5% ≥ decline > 1%	2% ≥ decline ≥ 1,5%	decline > 2%
<i>Distribution cost</i>	Enhancement ≤ 20% as the number of subscribers and sales volume increases	35% ≥ enhancement > 20% as the number of subscribers and sales volume increases	40% ≥ enhancement > 35% as the number of subscribers and sales volume increases	45% ≥ enhancement ≥ 40% as the number of subscribers and sales volume increases	Enhancement > 45% as the number of subscribers and sales volume increases
Distribution traveling time level	-	10 hours per day 13-15 send points	-	< 10 hours per day < 13-15 send points	-
Number of research cooperation	research cooperation > 3 with other	There are 3 research cooperation with	There are 2 research cooperation with	Terdapat 1 research cooperation with other institutions per	There is no research cooperation

	institutions per year	other institutions per year	other institutions per year	year	
Percentage of work unit reports that are on time, accurate and accountable	On time	1 day delay	Delays 2-3 days	delays 4-5 day	Delays more than 5 days
<i>Peasant partners turnover</i>	Turnover = 0%	3% > turnover ≥ 1%	4% > turnover ≥ 3%	5% ≥ turnover ≥ 4%	turnover > 5%
Ratio of number of peasant partners and buying partners	comparison > 400%	400% ≥ comparison > 300%	300% ≥ comparison > 200%	200% ≥ comparison ≥ 100%	comparison < 100%
Percentage of raw materials delivery that is on time, correct in terms of quality and quantity	100%	100% > percentage ≥ 90%	90% > percentage ≥ 85%	85% > percentage ≥ 80%	percentage < 80%
Total of seed loans spent for peasant partners	Decline > 50%	50% ≥ decline > 40%	40% ≥ decline > 20%	20% ≥ decline ≥ 5%	Decline kurang dari 5%
Total of production tool loans spent for peasant partners	Decreased	constant	-	Increased	-
Number of fresh cut vegetable innovations produced per period	There are more than 3 innovations	There are 3 innovations	There are 2 innovations	There are 1 innovation	There is no innovation
Percentage of suggestions implemented	-	-	10%	< 10%	-
Percentage of late-comers	Delays < 5%	10% < Delays ≥ 5%	15% < Delays ≥ 10%	20% ≤ Delays ≥ 15%	Delays > 20%
Level of employees' attendance rate	Presence is greater than 95%	95% ≥ presence > 90%	90% ≥ presence > 85%	85% ≥ presence ≥ 80%	presence < 80%
KPI	Very Good (5)	Good (4)	Quite Good (3)	Poor (2)	Very Poor (1)
<i>Employee turnover</i>	Employee turnover no more than 4% per year	4% ≤ turnover < 6% per year	6% ≤ turnover < 8% per year	8% ≤ turnover < 10% per year	Turnover > 10% per year
Number of employee training	More than 3 times training per year	3 times training per year	2 times training per year	1 times training per year	There is no training
Frequency of sharing among counsellors, peasant partners and 3S	-	-	3 months	-	Less than 3 months
Percentage of training cost	-	> 1% of total employee costs	-	1% of total employee costs	Less than 1% of total employee costs
<i>Performance appraisal</i>	good = 100%	100% > good ≥ 96%	96% > good ≥ 90%	80% ≥ good ≥ 70%	good < 70%
Employees' index of education	Index > 30%	30% ≥ index > 25%	25% ≥ index > 20%	20% ≥ index ≥ 10%	index < 10%
Frequency of error in the computer application system	There is no error	error 1 times a year	error 2 times a year	error 3 times a year	error more than 3 times a year
Frequency of network intrusion	Less than 5 times	6-10 times	11-15 times	16-30 times	More than 30 times
Percentage of the human resources that achieve rewards	reward > 30%	30% ≥ reward > 20%	20% ≥ reward > 15%	15% ≥ reward ≥ 10%	reward < 10%
Percentage of appointments that are under the law and or clear SOP, as well as fulfill the Health and Safety Environment policies	-	100%	-	Less than 100%	-