

At this time the measurement performance of a company not only have relied on financial measures, but also taking into account non-financial measures. Kaplan and Norton have formed the theory of measurement that uses financial and non financial measures called the Balanced Scorecard (BSC). There have been many companies that use the BSC as a tool to measure the performance of the company and employees. The measurement method has been used also by government organizations with some modification of the theory of Kaplan and Norton. One of the government to modify the BSC to the organization is Howard Rohm. This study aims to determine how a government organization (dhi. Badan Pemeriksa Keuangan/BPK) to build / design a BSC based on the theory of Howard Rohm; system implementation in the BPK; factors supporting and inhibiting the application of BSC in the BPK, and the results of performance measurement has been utilized by the BPK as correction tools. The results showed that in general the BPK has carried out most of the steps to build the BSC according to the theory of Rohm and system implementation in the BPK have been implemented well and has been utilized as a means of correction.

**Keywords:** Balanced Scorecard, BPK, Rohm, Strategic Map, Key Performance Indicator.