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Implementing the balanced scorecard in public sector agencies: An experience in municipal sport services*

Implementación del Balanced Scorecard en las agencias públicas: una experiencia en los servicios municipales deportivos

ABSTRACT

The public sector is involved in a context of change. Decentralization, performance measurement and a greater emphasis on outputs are some of the main changes. To give public sector managers efficient tools, the adoption of what is considered to be private sector management styles and techniques is now becoming commonplace. The Balanced Scorecard approach has emerged as a new tool that meets many of the above-mentioned challenges faced by public organizations. Nonetheless, few reports of detailed experience in public sector entities are available. This research paper offers an insight into the process of elaborating the Balanced Scorecard for a public sector agency of sport services.

Key words: Balanced Scorecard, strategic management, local government, municipal sport service.

RESUMEN

El sector público está inmerso en un contexto de cambios, entre ellos la descentralización, la medición de la ejecución y un mayor énfasis en los resultados.

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Para dar a los gestores del sector público herramientas eficientes, la adopción de estilos y técnicas del sector privado se está convirtiendo en una práctica común. El *Balanced Scorecard* ha emergido en las administraciones públicas como una nueva herramienta que satisface las necesidades de información y gestión de muchos de los cambios mencionados. No obstante, es poca la literatura disponible sobre su aplicación en las entidades del sector público. Esta investigación ofrece una visión del proceso de elaboración de un *Balanced Scorecard* para una agencia pública de servicios deportivos.

Palabras clave: *Balanced Scorecard*, gestión estratégica, gobierno local, servicio deportivo municipal.

1. INTRODUCTION

Public Administrations in many countries underwent reform in the last years of the twentieth century. It was based on reforms such as a major emphasis on consumer orientation (Aberbach & Christensen, 2005), privatization, decentralization, strategic planning and management, outsourcing, new accounting methods, the measurement of results, financial efficiency, and separation of politics from administrations (Barzelay, 2001; Hood, 1991; Lane, 2000; Peters, 1997). These reforms were performed under the paradigm known as New Public Management (NPM) (Aucoin 1990; Hood 1991).

Although the NPM process has been criticized for not considering the peculiarities of the public sector (e.g. Brown, Waterhouse & Flynn, 2003; Kouzmin, Leivesley & Korac-Kakabadse, 1997; Vickers and Kouzmin, 2001), in all cases, the public sector reforms have focused on increasing efficiency and effectiveness, seeking excellent organization. To achieve this aim, the need to plan, control and report on the performance of public sector organizations has been a central theme in many government reforms (Hyndman & Eden, 2002). In this regard, several public sector authors have suggested the use of business improvement methodologies and techniques such as the Business Excellence Model (European Foundation of Quality Management, 1999), the Balanced Scorecard (Kaplan & Norton, 1992, 1996) and other Total Quality Management based approaches to assist in improving services and making more effective use of resources (Massey, 1999; McAdam & Walker, 2003).

In this context, in the public sector, it seems to be necessary to move from an information system based on financial measures to another, broader-based one in which the performance of activities is promoted to ensure the future success of the organization (Hoque, 2005). The Balanced Scorecard approach (hereafter BSC) can be an invaluable tool for governmental administrators in transforming their organizations and those whose organizations have implemented BSC have a strong belief that its benefits outweigh the costs (Chan, 2004). Indeed, there is growing evidence on its suitability for application in the not-for-profit sector, especially the government sector (see, for example, Atkinson & McCrindell, 1997; Irwin, 2002; Kloot & Martin, 2000; Silk, 1998).

BSC is used as a management tool to illustrate cause-and-effect relationships and performance drivers, although emphasis is still placed on the accomplishment of financial objectives. Thus, BSC complements financial measures from past activities (lag drivers) with performance drivers of future activities of the organization (lead drivers).

Although some experiences of BSC in municipalities exist, (Farneti & Guthrie, 2008; Kasperskaya, 2008; Yetano, 2009), analysis of the implementation process have not been performed. This could allow the identification of both the determinants and the barriers of the implementation (Yetano, 2005). Therefore, the aim of this paper is to conduct a study into the use of BSC as an approach for implementing Total Quality Management in local governments, particularly, in municipal agencies. Furthermore, we examine the implementation of BSC in a public sector agency that manages a municipal sport service. The paper highlights the key moments and the inhibiting factors of the implementation of the BSC in the sample organization.

The remainder of this paper is organized as follows: First, the relevance of BSC as a strategic management system in the public sector is analyzed. Second, empirical research, with casework methodology, is carried out into the application of the BSC concept by a municipal agency in the field of local sport services. Following this, we discuss the main principles and draw some conclusions.

2. BALANCED SCORECARD AND LOCAL AUTHORITIES

Although it has been said that BSC is not a new management system (Dinesh & Palmer, 1998; Johnsen, 2001), that BSC provides opportunities for diagnostic and interactive control but not for strategic control (Van Veen-Dirks & Wijn, 2002) and a critical analysis of some of its assumptions has been made (Nørreklit, 2000, 2003; Van Veen-Dirks & Wijn, 2002), its usefulness as a management tool in the business context has been advocated from both theoretical and practical points of view (Kaplan & Norton, 1992, 1996, 1997, 2000, 2001a, 2001b; Mooraj, Oyon & Hostettler, 1999; Olve, Roy & Wetter, 1999).

Well aware that ensuring policy is strategically oriented, making public services more responsive to users and increasing quality and efficiency are significant challenges for the modernization of the public sector (Mitchell, 2000), different authors have contended that BSC is a good instrument in the context of public organizations (Chang, 2006; Niven, 2003; Quilivan, 2000; Smith, 2000). Indeed, the implementation of BSC in the public sector is expected to be of great significance due to the particular characteristics of such organizations, although the special circumstances of public sector management mean that the traditional BSC model (Kaplan & Norton, 1992, 1996) cannot be directly applied and various adaptations have been proposed.

Some of the proposals are concerning difficulties of measurement in the public context (Wisniewski & Olafsson, 2004). Others are concerning the different relevance of the external stakeholders to public sector organizations or the level to which the public entity must determine whether BSC is going to be adopted in the organization (Wisniewski & Olafsson, 2004). Finally,

other authors mention that the public sector entities need to analyze the relevance and the labels of the four traditional scorecard perspectives, which should be redefined and adapted to suit the nature of public entities (Estis & Hyatt, 1998; Kaplan & Norton, 2001a, 2001b; Määttä & Ojala, 1999; Wisniewski & Olafsson, 2004).

Bearing in mind the previous comments, BSC has been applied to various public services including hospital and healthcare services (Aidemark, 2001; Amaratunga, Haigh, Sarshar, & Baldry, 2002; Chan & Ho, 2000; Chow, Ganulin, Haddad, & Williamson, 1998; Forgione, 1997; Protti, 2002), police services (Elefalk, 2001) and higher education (Chang & Chow, 1999; Stewart & Carpenter-Hubin, 2001). Wilson, Hagarty & Gauthier (2003) analyzed the use of BSC in public organizations in different countries and concluded that the BSC approach has proven to be a well-accepted management practice within public sector corporate real estate organizations.

In any case, the application of BSC in the public sector presents strengths and weaknesses, possibilities and threats. Aidemark (2001), based on the experience of professionals working with BSC in public health care organizations, points out that the use of BSC promotes dialogue, makes discussions about visions and goals necessary and stimulates strategy discussion and comparison. However, this application demands management and education, has a high cost in terms of human and time resources and may involve top-down control rather than dialogue.

Nonetheless, as Johnsen (2001) indicates, BSC can work in public management. This author presents what are, in his opinion, the three main managerial plus points for its application in the public sector: 1) It is a versatile tool for developing, discussing and selecting the most relevant decision-taking and performance indicators in complex organizations such as political bodies; 2) BSC provides a practical approach to judge the basic premise in information economics: the benefit of information should exceed its cost; 3) It educates busy stakeholders, managers and employees in management control in complex organizations.

In the municipal context, performance evaluation is usually an important element in management control of the organization and the emphasis is shifting from inputs and observing rules to outputs and quantitative measures of output (Ittner & Larcker, 1998; Pollitt & Bouckaert, 2000). In these public entities, politicians are interested in the implementation of strategic planning and in long-term policies to manage the municipality (Ter Bogt, 2001). BSC constitutes an important management tool to facilitate this management style in governmental organizations, as was verified in the research studies conducted by Ho & Chan (2002), Wisniewski & Olafsson (2004) and Chan (2004).

Nevertheless, as local authorities are complex organizations and rationalism is not always applied in nature, the municipalities should adopt BSC considering the particularities of this type of organization. In this regard, Wisniewski & Olafsson (2004) highlight six significant aspects for the development of BSC in local authorities: 1) The process is as important as the product; 2) Strategy mapping is an essential element for successful implementation of BSC; 3) Whilst the four traditional perspectives may be adequate, they frequently need re-labelling to maintain their relevance; 4) The BSC process is a difficult one for councils that are pressed for time and resources, which are common in current circumstances where elected representatives prefer to see resources allocated to frontline service delivery rather

than back-office activities; 5) There needs to be a determined commitment to the process from senior management and, at the same time, a visible and direct benefit to those staff who will develop and use the scorecards; 6) There are considerable difficulties in joining up scorecards across different parts of a council, given the complexity of different council services, but the use of strategy maps can make this easier.

The experience of municipal administrators shows that among the factors necessary for BSC implementation to succeed are a high degree of commitment by all the members of the organization, the resources to implement the system, and clarity of vision, strategy and outcome (Chan, 2004).

Considering the relevance of the design process of BSC and the interest and usefulness of the strategic map for managers and other stakeholders, this paper seeks to describe the process of designing and developing the implementation of BSC to a municipal agency in a local authority and, in particular, to sport services in municipalities, emphasizing the difficulties that may be encountered in the whole process.

3. APPLYING BSC TO SPORT SERVICES IN PUBLIC SECTOR ENTITIES: THE PARTICULAR CASE OF THE MUNICIPAL SPORTS AGENCY IN GRANADA (SPAIN)

3.1. Public sports service

The need for strategic management in public sector entities is especially acute for public services, which involve many activities concerning a single problematic situation. These kinds of services require an integrated, inter-related management system to achieve the goals established in the long-term strategy of the organization. Another crucial aspect is the linkage between the departments of the organization to take advantage of possibilities of synergy in the provision of services to the public.

Sport services in local government usually present these characteristics. The public entity responsible for rendering sport services not only makes sport centres available to the public but also manages them (day-to-day management, provision of sport infrastructures, maintenance of the sport centres, etc.) and designs and implements a policy to promote sport activities by organizing sport events, promoting sport associations, and so forth.

Furthermore, the contextual situation of municipal sport services also leads us to consider BSC the best system available to manage and control the provision of municipal sport services. In fact, the adaptation of BSC to sport services in local government reflects the continuous evolution of present-day society and the rising demands for public sport services to improve the population's health and quality of life.

Some factors underlining the importance of sport in today's society include the continual changes in the population mix (different cultures, concerns, etc.), which favour the appearance of new demands on leisure time; the promotion of sport as one of the most significant activities for physical and mental development by public sector organizations; the promotion of sport

as an alternative to others leisure-time activities that, directly or indirectly, may harm society; the requirement of larger spaces to be dedicated to sport centres in growing cities; the funding constraints in public sector organizations which require a more effective use of financial resources, and that the local voters value excellence.

The above observations reflect the continuous process of change in society, the importance given to sport services nowadays and the need to introduce new management systems that, bearing in mind the financial resources of the organization, expand to include performance measures such as the quality of the service. In addition, much must be done to evaluate new needs as they arise and to define the most appropriate ways to satisfy the demand.

Thus, the establishment of a long-term strategy is clearly necessary and BSC is currently proposed because it is generally accepted that it is one of the best management systems available today to meet new needs.

The relationship between the characterization of the entity and its management style justifies using the methodology of cases, adapting BSC to the particular case being analyzed. Under this methodology, it has been traditional to develop all phases to design and implement BSC in sample entities.

This paper shows the BSC design and development process for strategy implementation in a public agency responsible for providing a municipal sport service. In order to achieve our aims, interviews and discussions were held with senior executives to define the organization's goals and mission statements and to design its strategy map.

3.2. Scope and methodology of the study

As noted above, the aim of this study is to adapt BSC to sport services in municipalities, specifically, to the Municipal Agency of Sports (MAS) in Granada (Spain). As the Scorecard idea is flexible, it can be adapted to particular circumstances, addressing specific design issues¹ (Olve, Petri, Roy & Roy, 2003). Some evidence suggests that the number of components of performance measurement and their relative compositions are situational and depend strongly on the organization strategy (DeBusk, Brown, & Killough, 2003).

In this framework, similar to Ahn (2001) and Papalexandris, Ioannou, & Prastacos (2004), we have analyzed the particular case of MAS using a participant-observation method. The managers of MAS were interested in applying the BSC method and our research team at the University of Granada was invited to assist in the process. Our role was to observe and analyze the process and also to participate by supporting the methodological aspects of the implementation of BSC. It allowed us a deeper insight into the process and problems of developing the BSC than could have been gained simply from the perspective of an outsider observer. The process was carried out from January 2009 to September 2009.

¹ Nonetheless, common performance measures exist and they can be applied to multiple units. These common measures affect management's evaluations (Lipe & Salterio, 2000) and they must be strategically linked (Banker, Chang, & Pizzini, 2004).

The object of the study must be examined within its contextual situation (Yin, 1993, 1994). To apply this research methodology to MAS, we examined two sources of information that provided enough data to design and implement BSC in MAS. On the one hand, we had access to internal MAS information that enabled us to determine the structure of the organization, its staff and its information system before applying BSC. In addition, we reviewed a supplementary source of information, namely the management report; that is reports issued by the organization about market statistics, customers' degree of satisfaction with regard to the sport services used, and so on. This information is relevant to conducting a strengths-weaknesses-opportunities-threats (hereafter SWOT) analysis and to being informed about the future activities of the organization, in order to improve the provision of public sport services.

In addition to reviewing information, we interviewed MAS managers to establish the mission and goals of the organization, the key performance drivers and the indicators needed to control organization strategy.

In regard to the scope of the research, BSC has been implemented within the municipal body responsible for managing municipal sport services in Granada. All departments of the organization have been analyzed and BSC has been designed to drive the organization strategy. In this milieu, seven departments were identified and analyzed to implement the BSC. Besides, BSC has been adapted to the distinctive characteristics of the organization, with emphasis being placed on staff involvement and staff/management dialogue.

3.3. Characterization of the entity and its contextual situation

MAS is a public agency of administrative character and with a legal identity. Nevertheless, it depends on Granada City Hall and is the object of legal and financial control. MAS is responsible for performing activities related to the practice and promotion of sport activities by the citizens of Granada. In short, this organization is responsible for the organization and management of the municipal sport services; these responsibilities are, basically, as follows: a) the management of municipal sport centres; b) the promotion of sport activities and the implementation of sport culture among the citizens of Granada; c) the promotion of sport associations; and d) the promotion of sport infrastructures and the maintenance, repair and management of municipal sport centres.

To perform these activities, MAS receives financial resources from the budgetary assignation of Granada City Hall, as well as income from receipts of the sport services provided. As the budgetary assignation is the major financial resources, these are limited to perform high quality sport services for citizens of Granada.

The population in Granada has been increasing in recent years and it is necessary to provide increased sport infrastructure for the practice of sports in the future. However, these sport infrastructures have not been expanding at the same rate as population growth (see Table 1).

Table 1
Trends in population levels and sport facilities in Granada.

	2005	2006	2007	2008
Population of Granada (provincial capital)	236,982	237,929	236,207	236,988
Population of Granada (province)	860,898	876,184	884,099	901,220
Number of sport facilities	2,345	2,345	2,345	2,345

Source: Social Yearbook of Spain (Fundación La Caixa, 2006, 2007, 2008 and 2009).

In this context, the definition of possible strategies and their implementation is highly relevant concerning improving the efficiency of MAS in its provision of sport services. BSC enables the identification of strategies with the performance drivers needed to achieve the strategic goals of the organization. Thus, BSC is proposed as an appropriate management tool to reach the statutory objectives of MAS, and it is hoped that BSC will contribute to providing municipal sport services that are lower in cost but higher in quality.

The identification of the primary users of the BSC implementation is the first step in the process of implementing this management tool. In our opinion, these primary users are the managers and, in particular, the Chief Executive and the top management of the organization. These are professional staff, graduates in law studies or physical education studies, and have ample experience in the organization to be analyzed. Nonetheless, BSC must also be a relevant information system for the departmental managers in different areas of MAS. These, too, are potential users of BSC.

3.4. Present status of MAS and SWOT analysis

3.4.1. Present status

In the analysis of the present status of MAS, previous to the design and implementation of BSC, three key areas should be highlighted: financial information, the quality of services, and procedures.

In regard to the area of financial information, the MAS annual budget covers investments in sport infrastructures and also contains an estimate of the expected revenues for the period. From the outcomes of the budgets for the years 2007 and 2008, we see that wages and salaries, which represent around 65 per cent of the total budgetary expenses for 2007 and 2008, dominate the MAS budgetary expenses. The investment in sport infrastructures was only 3 per cent of the total budgetary expenses for these periods, because Granada City Hall is the main body responsible for investment in these infrastructures. On the other hand, the primary revenues of MAS are the grants received from Granada City Hall. These grants are usually current grants and represent around 70 per cent of total budgetary revenues for the 2007 and 2008 fiscal years.

These data lead us to consider that there is a need for greater equity and to supplement the investments in sport infrastructures made by Granada City Hall. Moreover, MAS lacks performance measures of the quality of sport services and has not implemented a management

system of quality concerning their provision. Therefore, although the quality of sport services is a current concern for MAS, it must be one of the key areas to improve its sports services in the future. In fact, MAS has not emphasised this aspect in the past.

Finally, the procedures currently used by MAS to manage the organization are diverse. MAS usually uses control sheets to record aspects such as the users of sport services, the sport activities undertaken and staffing. Furthermore, computer programs are used to monitor staffing, the use of sport infrastructures and the programming of municipal sport events. However, these computer programs are not interconnected and there exist certain problems in analyzing the data and in establishing the level of satisfaction of the users of sport services; moreover, there is no complaints system. Therefore, the current information system in MAS is segmented and only provides a partial view of MAS' activities. Thus, it is necessary to design a computer program to integrate information, to avoid data dispersion and to identify the contribution of the different activities of the organization to the achievement of its strategic goals.

3.5. SWOT analysis

Although some weaknesses of MAS have been pointed out above, the SWOT analysis is interesting as it clearly shows the areas of weakness and strength of the organization, as well as the threats and opportunities it may face in the future. SWOT analysis can provide a global vision of the organization and encourage the establishment of long-term strategies for MAS, to be used in designing and producing an organization strategy map.

The SWOT analysis of MAS is represented in Table 2. This analysis takes into account both the available data and the results of meetings with the managers of the organization.

It should be remembered that the goals of the organization have, traditionally, been focused on the short-term and that there has been a lack of coordination between different goals. Other shortcomings have been observed in the strategic control and in the operating efficiency. Likewise, an inadequate relation with sponsors and educational centres has limited the organization's income and the creation of customer fidelity from the very youngest age.

MAS faces two main threats concerning competition in the provision of sport activities: On the one hand, from nearby municipalities and, on the other, from private firms, which are steadily improving the sport services, quality, prices and timetables offered, and now represent a serious threat to the sport services rendered by MAS. Nevertheless, MAS enjoys opportunities to expand its activities and MAS managers are aware of the weaknesses and necessities as well as the opportunities. These managers seek to implement BSC to enable them to obtain a strategic position against their competitors and to achieve the strategic goals of the organization.

3.6. Establishing MAS goals and strategic objectives. The strategy map

Taking into account the SWOT analysis of MAS and its current situation, we have established goals and strategic objectives for the different perspectives of BSC. Thus, in accordance with the aims laid out in its statutes, we have set out the main strategic goals, namely, the promotion

Table 2
SWOT analysis of MAS.

Weaknesses	Strengths
<ul style="list-style-type: none"> • Lack of a clear sport policy and strategic planning of MAS' activities. • Lack of clearly defined, interrelated organization goals. • Lack of generally accepted performance indicators in the organization. • Faulty strategic control of the activities of the organization. • Faulty relationship with sponsors and educational centres. • Need to adapt sport infrastructures to normative requirements. • Faulty advertising campaign to promote sport activities. 	<ul style="list-style-type: none"> • Motivation of MAS managers. • Qualified staff. • It offers consolidated sport activities and the use of sport facilities.
Threats	Opportunities
<ul style="list-style-type: none"> • The building of sport centres in nearby municipalities. • Overlapping sport programmes. • The offer of sport activities and facilities by private companies. • Lack of a competitive market in firms that render services to MAS. • Lack of a normative framework in sport activities. 	<ul style="list-style-type: none"> • Market development in agreements with firms in Granada. • To promote sport practice in educational centres from very early ages. • To promote sport practice by populations with specific problems. • To promote the relationship with other City Halls so that their citizens can use MAS' sport facilities. • Increasing population and higher general levels of cultural. • Existence of a natural environment that encourages the provision of sport activities to meet an increasing demand. • Availability of public urban spaces for the practice of sports.

of high quality sport services, the universalization of sporting practice and the creation of a sport culture in the population of Granada, in order to improve the agency's financial situation and its economic profitability.

Strategic lines have been designed in accordance with these goals, and so we have considered the necessary guidelines from each of the perspectives of the BSC, that is, the learning and growth perspective, the internal perspective, the customer perspective and the financial perspective.

3.7. The learning and growth perspective

Two essential considerations must be taken into account. First, it is necessary to encourage continuous employee training. This process must be supported both theoretically and in empirical

practice to enable staff to obtain the best possible qualifications to perform their work. The situation is, in fact, improving and is seen as satisfactory by users of MAS services, according to the data compiled from a MAS customer survey.

To improve the professional qualifications of the organization's personnel, it is necessary to define a policy of continuous employee training based on the following fundamentals:

- Employee training should be driven to achieve the objectives and to improve the performance of MAS services. All the departments of MAS should define their human resources needs periodically and define the employees' capabilities and skills, as well as the technology and corporate climate needed to support the organization's strategy.
- The quality of employee training must be a mainstay in employee training policies. It should be aimed at the satisfactory performance of MAS services and at encouraging all employees, including managers, to participate in continuous training. Training must reward the efforts made by staff and managers to improve their professional qualification, and thus increase employee satisfaction.
- Employee training must be continuous and it must take place in a climate that favours organizational change, innovation and growth. Also, it must ensure the continuous training of all staff and the most effective use of economic resources in employee training programmes.
- Evaluation of results and stewardship will provide justification for the programme of continuous employee training in the organization. Evidence of the results achieved will encourage the establishment of future training programmes.
- Employee training must serve as a tool for employees' professional development and, therefore, be linked with systems of employee promotion. In this regard, the continuous employee-training programme in MAS will be related with processes of internal promotion and administrative career advancement.

Second, there is a need to assign strategic activities to the staff so that MAS can align the organization to the strategy that is decided upon. Therefore, we believe it is essential to establish a formal management structure to analyze and monitor the strategy implemented in the organization.

A new strategic information system should be designed to monitor the strategy put into practice by those responsible. Such an information system should integrate all the information required to control application of the strategy, superseding the systems currently used in the organization. It should illustrate cause-and-effect relationships and show the final outcome concerning the achievement or otherwise of the organization's strategic goals.

In a similar way, a strategic formal structure should be established in the financial perspective, to distinguish two clearly defined elements in the budgetary resources: the operative budget (linked to the short-term strategy) and the strategic budget (linked to the long-term strategy). Part of the budget should be dedicated to establishing an objective system of incentives based on the employees' productivity. One result of this will be to promote the production of high quality sport services.

3.8. Internal process perspective

A high quality sport service must not only support a positive image of MAS, but also be active in physical and organizational aspects. We have analyzed the internal process perspective, taking into account the documentation available and interviews with MAS managers, and we propose four main strategic objectives to improve sport services: a) the coordination of MAS activities and consolidation of the cooperation with the services and sport events of other Public Administrations, as well as the establishment of a timetable that allows the compatibility and full use of sports facilities; b) a continuous policy of investment in the maintenance and improvement of sports facilities; c) the creation of synergies among MAS' current and potential future activities; and d) improvements in the administrative, technical and economic management of the entity.

The internal process perspective and the learning and growth perspective are the foundations on which the MAS BSC has been built. From our point of view, by making correct use of these two perspectives, excellence in the sport service in Granada should be achieved. MAS should take advantage of this circumstance and implement two strategic lines. On the one hand, it should increase user satisfaction with respect to sport services, and on the other, it should create a positive image of the organization and help make it the most highly regarded sport institution in Granada.

3.9. Customer perspective

From this perspective, it's necessary to achieve two primary strategic objectives: a) increase the number of customers, by offering high quality sport services; b) create an image of high quality sport services.

The creation of a positive image of MAS would consolidate its strategic position and have positive results with respect to the future numbers of athletes coming from Granada, Andalusia and even other Spanish regions, situating MAS in a dominant position in Granada and in Spain. In addition, MAS will be able to face the future with the possibility of improving sport facilities and opening up new activities, whether sports or training, due to the increased levels of financial resources available to implement MAS sport services.

3.10. Financial perspective

The performance of sport services in MAS is more important than financial measures. This way, the strategic objectives, under this perspective, should be aimed at improving the economic profitability of investments and at increasing the financial resources available to finance investment needs, for continuous employee training, for improved sport facilities and for diversification of the activities undertaken.

Under financial perspective, it is necessary to consider two constituent parts of MAS budgetary resources, as remarked upon in the section on the learning and growth perspective. One part of the budget should be dedicated to the operating activities of the organization, and thus linked to the short-term strategy. In addition, a strategic budget should be designed and implemented, as an application of the long-term strategy. This strategic budget should be dedicated to the undertakings making up the future strategic planning of the organization.

By successfully managing these elements of the objectives of the financial perspective, namely improving economic profitability and increasing financial resources, together with achieving the objectives of the customer perspective, MAS should be able to achieve its strategic goals.

3.11. The strategy map

In the light of the above strategic objectives to be achieved for each perspective, a strategy map has been designed providing a graphical representation of the overall strategic goal, together with the financial resources needed to achieve it (see Figure 1). Starting from our initial proposal for a strategy map, MAS managers offered suggestions and participated in a great many meetings. These suggestions have been duly considered in designing the organization's strategy map.

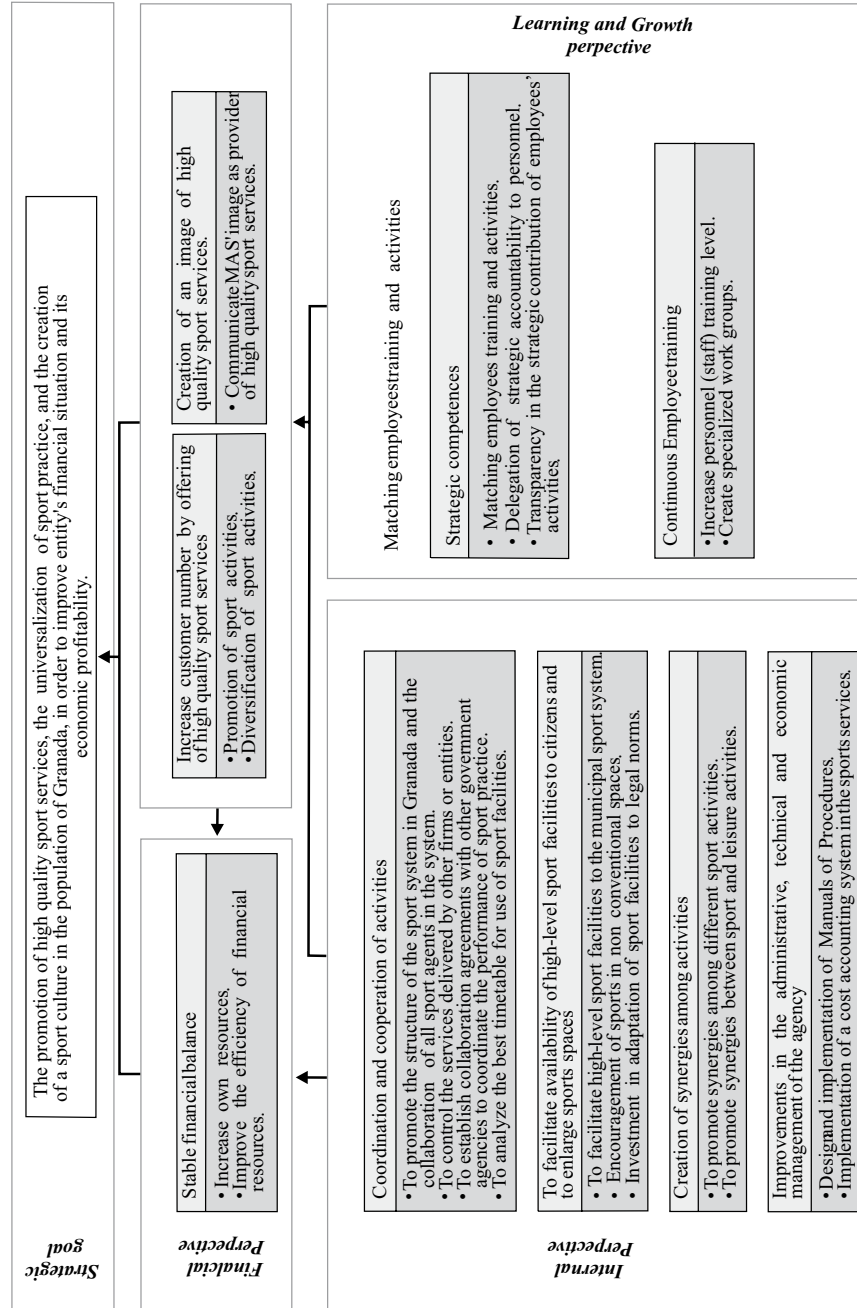
The learning and growth perspective and the internal perspective were considered to be on an initial level and the customer perspective and the financial perspective were considered in an upper level. This approach is different from that adopted by other models proposed for the public sector (Estis & Hyatt, 1998; Kaplan & Norton, 2001a, 2001b). The model was adapted taking into consideration the special case of MAS, which is a public entity but one that needs to improve its financial situation.

Thus we see that the strategic objectives adopted in the learning and growth perspective and in the internal perspective should form the basis of MAS long-term strategy. The good performance of these two perspectives would produce substantial benefits in the provision of municipal sport services and enable the achievement of a remarkable degree of excellence.

As a consequence, customer satisfaction will increase and MAS will gain a positive image, associated with high quality sport services. This improvement in satisfaction of customers in the organization's public image will probably lead to increased numbers of customers and the possibility of offering additional services such as advisory activities in medical-sport activities. Increased customer numbers, a high quality image and the offer of additional services will produce an increase in the financial resources available to the organization and an improvement in its economic profitability, which will allow the efficient use of sport facilities and of the organization's human resources.

Finally, the conjunction of the financial perspective and the customer perspective will help the organization to achieve its strategic goal of providing high quality sport services, making the practice of sports more universal and creating a sport culture among the population of Granada.

Figure 1
Strategy map of MAS.



3.12. Strategic lines and performance indicators

The managers and the performance drivers for each strategic line as well as the relationships among them determined strategic indicators in each perspective. Finally, performance indicators were established in accordance with the relations of the performance drivers to evaluate the situation of MAS. Tables 3, 4, 5 and 6 present the strategic objectives, strategic lines, strategic drivers and performance indicators in each perspective. Figure 2 shows the main relations among the performance drivers designed with the consensus of the managers.

Table 3
The learning and growth perspective.

Strategic objectives	Strategic lines	Performance drivers	Performance indicators
1. Continuous employee training.	a) Increase personnel (staff) training level.	<ul style="list-style-type: none"> Investment in employees' training. 	<ul style="list-style-type: none"> Number of hours per employee in training Investment in training / Number of employees.
	b) Create specialized work groups.	<ul style="list-style-type: none"> Development of proposals for new techniques and methodologies for sport practice. 	<ul style="list-style-type: none"> Number of proposals for new sport techniques / Number of meetings of specialized work groups.
2. Strategy competences.	a) Matching employees training and activities.	<ul style="list-style-type: none"> Relationship between employees' training and tasks. 	<ul style="list-style-type: none"> Number of technical employees / technical jobs (by area).
	b) Delegation of strategic accountability to personnel.	<ul style="list-style-type: none"> Distribution of strategic competences among employees according to their training level. 	<ul style="list-style-type: none"> Number of employees with strategic competences / Total number of employees.
	c) Transparency in the strategic contribution of employees' activities.	<ul style="list-style-type: none"> Transparency and centralization in the Strategic information system. 	<ul style="list-style-type: none"> Number of employees with access to the strategic management system / Number of employees with strategic competences.

Table 4
Internal process perspective.

Strategic objectives	Strategic lines	Performance drivers	Performance indicators
1. Coordination and cooperation of activities.	a) To promote the structure of the sport system in Granada and the collaboration of all sport agents in the system.	• Collaboration with sport associations.	• Number of agreements with sport associations (by type)
	b) To control the services delivered by other firms or entities.	• Quality of services delivered by other firms.	• Number of complaints about outsourcing services.
	c) To establish collaboration agreements with other government agencies to coordinate the performance of sport practice.	• Collaboration with other Public Administrations.	• Number of agreements with other Public Administrations (by type).
	d) To analyze the best timetable for use of sport facilities.	• Full employment of sport facilities.	• Number of hours the sport facilities are used / Number of annual opening hours of sport facilities.
2. To facilitate availability of high-level sport facilities to citizens and to enlarge sports spaces.	a) To facilitate high-level sport facilities to the municipal sport system.	• Investment in improvement and maintenance of sports facilities.	• Investment in improvement and maintenance / Surface area (m ²) of sport facilities.
	b) Encouragement of sports in non-conventional spaces.	• Use of non-conventional sport spaces.	• Number of sport events in non-conventional spaces.
	c) Investment in adaptation of sport facilities to legal norms.	• Fulfillment of legal requirements (Regulatory framework).	• Number of sport facilities that meet the norms/ Total number of sport facilities.
3. Creation of synergies among activities.	a) To promote synergies among different sport activities.	• Complementary sport activities.	• Number of customers that practise two or more sport activities in the municipal facilities / Number of total customers.
	b) To promote synergies between sport and leisure activities.	• Develop relationship between sport and leisure activities.	• Number of leisure activities that include sport activities.
4. Improvements in the administrative, technical and economic management of the agency.	a) Design and implementation of Manuals of Procedures.	• Implement a Manual of Administrative Procedures.	• Number of administrative procedures included in the Manual / Total number of administrative procedures.
		• Implement a Manual of Technical Procedures.	• Number of technical activities included in the Manual / Total number of technical activities.
	b) Implementation of a cost accounting system in the sports services.	• Identify the cost of the sport services.	• Number of sport activities with cost accounting system / Total number of sport activities.

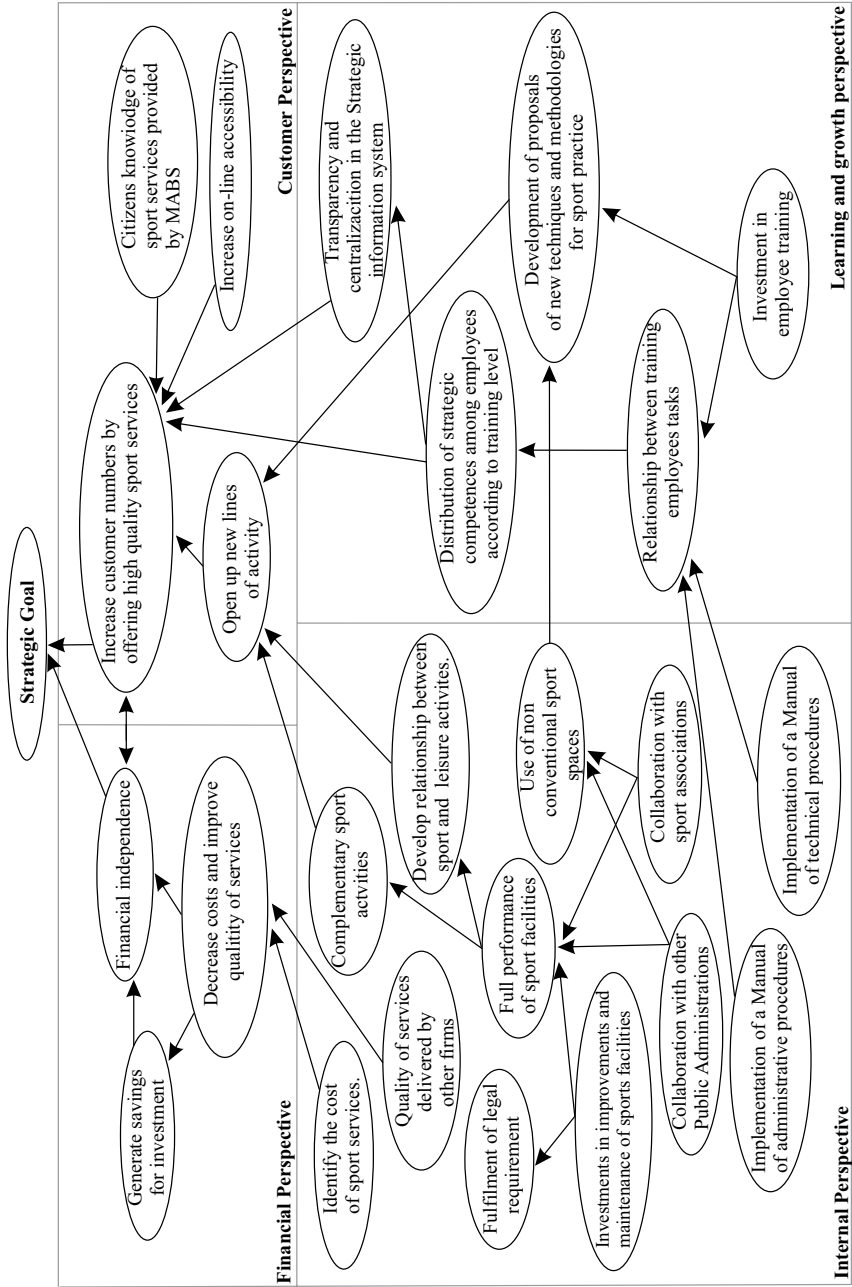
Table 5
Customer perspective.

Strategic objectives	Strategic lines	Performance drivers	Performance indicators
1. Creation of an image of high quality sport services.	a) Communicate MAS' image as provider of high quality sport services.	<ul style="list-style-type: none"> The increase of customers through the offer of high quality sport services. 	<ul style="list-style-type: none"> Number of new customers practicing a sport activity on the advice of existing customers. Number of users registered in a sport activity for two or more seasons. Number of customer complaints / Total number of users of municipal sport facilities.
		<ul style="list-style-type: none"> Increase of on-line accessibility. 	<ul style="list-style-type: none"> Number of on-line registrations in sport activities/ Number of total registrations. Number of on-line books of sport facilities / Number of books of sport facilities.
2. Increase customer number by offering of high quality sport services.	b) Promotion of sport activities.	<ul style="list-style-type: none"> People's knowledge of sport services provided by MAS. 	<ul style="list-style-type: none"> Number of new customers aware of the sport offer from mass-media advertising / Number of new customers. Number of new customers of school age aware of the sport offer from information in schools / Number of new customers of school age.
	c) Diversification of sport activities.	<ul style="list-style-type: none"> Opening up of new lines of activity. 	<ul style="list-style-type: none"> Number of users in each new line of activity.

Table 6
Financial perspective.

Strategic objectives	Strategic lines	Performance drivers	Performance indicators
1. Stable financial balance.	a) Increase own resources.	<ul style="list-style-type: none"> Financial independence. 	<ul style="list-style-type: none"> Current transfers / Current income Total debt / Current income.
	b) Improve the efficiency of financial resources.	<ul style="list-style-type: none"> Decrease costs and improve quality of services. Generation of savings for investment. 	<ul style="list-style-type: none"> Fixed costs of the activities / Number of users. Variable costs of the activities / Number of users. Current income / Current expenditure plus reimbursement of debts.

Figure 2
Relations among Performance Drivers and Strategic Goal of MAS.



4. DISCUSSION AND CONCLUSIONS

Up to now, financial and regulatory measures have been the main tools used to control the performance of public sector organizations, especially as regards compliance with legal regulations and budgetary constraints. Nonetheless, the emphasis on financial measures has thus tended to overshadow other relevant aspects to increase efficiency and effectiveness, seeking excellent public sector organizations. The BSC approach could help to achieve this aim and represents a step in the direction of strategic planning and budgeting in the public sector sphere.

This paper gathers the experience in the implementation of BSC in a municipal sport service. In the process of designing the strategy map, we identified the lack of a clear sport policy and strategic planning of its activities, faulty communication tools, the existence of competition in the provision of sport services, the overlapping of sport programs and the lack of a clear normative scheme to regulate the competition in the field of providing sport services as the main weaknesses of and threats to the MAS organization. Nevertheless, MAS has a promising future since its managers are motivated, the staff is well qualified and the organization offers consolidated sport activities and the use of sport facilities.

Based on these comments, the organization has established the promotion of high quality sport services, the universalization of sport practice and the creation of a sport culture in the population of Granada as its key strategic goals. To achieve these strategic goals, strategic objectives have been defined in each perspective, with particular emphasis on the customer and financial perspectives. The internal process and learning and growth perspectives are focused on improving the quality of the sport service; these perspectives are indicative of the importance of improving the results of administrative, technical and economic management. Specifically, increased investment in improving sport facilities and in continuous employee training is an important strategic objective in attaining the organization's overall strategic goal.

Once the strategic objectives had been defined, performance drivers to meet them were agreed upon with MAS managers. They were defined by a suitable set of performance indicators. Thus, a cause-and-effect relationship was used to achieve the strategic objectives of MAS, linking performance drivers to BSC perspectives in order to reach the organization's strategic goals.

However, some factors could inhibit the implementation of BSC. The two main limiting factors that have been identified are the shortage of measures and information systems, concerning both management and quality. On the one hand, MAS has not implemented a detailed set of performance measures of the quality of its services and on the other hand, MAS lacks experience of strategic information systems and performance measures. This has made the process a slow one because the staff has had to be trained in the concepts and instruments needed. In any case, MAS' experience is expected to be successful because the various levels of the organization are very interested in the process and consider themselves strongly involved.

On the whole, the implementation of BSC in MAS can be very helpful in terms of attaining the goals of the organization, reducing uncertainty and communicating the contribution

of the different activities to both managers and politicians, thus promoting a new means of dialogue between the vision and the strategy of the organization. Future research will reveal interesting findings about the implementation of BSC in sport services.

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