A FRAMEWORK FOR GOVERNMENTAL ORGANIZATIONS' BALANCED SCORECARD

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ABSTRACT:

The Balanced Scorecard (BSC) developed by Kaplan and Norton (1992) has become a very popular and useful measurement and strategic tool because it incorporates both lag and lead performance measures. However, the assumptions of the BSC, as developed by Kaplan and Norton (1992), are essentially based on profit organizations (PO). This paper used the original BSC theoretical framework to respond to a call of the Governmental Accounting Standard Board (GASB) to develop relevant and effective performance measures for Governmental Organization (GO). The authors suggested a Governmental Organizations BSC (GO-BSC), which has the following components: 1- financial condition; 2 - Service Efforts Accomplishments and constituents' satisfaction; 3 - internal operating efficiency and effectiveness - and 4- innovation, learning and growth.

Key words: Governmental Organizations Balanced Scorecard, Performance Measurement, Service Efforts Accomplishment, Fiscal Accountability, Operational Accountability.

INTRODUCTION

Kaplan and Norton (1992) developed an innovative performance measurement tool called balanced scorecard (BSC). After more than ten years, the BSC has become popularly accepted and its literature is prolific. Figg (2000) reported that "Many of the world's leading organizations claim that balanced scorecard techniques give them an edge in objectively quantifying, tracking, and managing business performance." Kaplan and Norton (1993) suggested how to put the BSC to work, while Kaplan and Norton (1996, 2001a and 2001b) extended the BSC beyond a simple measurement tool to a strategic tool. However, until recently, researchers have essentially focused their attention on the application of the BSC in profit organizations only. Research on the applicability of this useful measurement and strategic tool to governmental organizations is limited. A few prior studies have looked at the application of the BSC to not-for-profit organizations like schools and universities (Pineno, 2007; Papenhausen & Einstein, 2006; Drtina, Gilbert, & Alon, 2007; and Chang & Chow, 1999). However, to our best knowledge, no prior study has focused specifically on the applicability of the BSC to governmental organizations (GO). Studies on the applicability of the BSC to GO are needed because the contexts in which profit organizations (PO) and GO operate and the ways they operate are not exactly the same. In addition, terms used in the original BSC language include companies, firms, or corporations rather than governments or governmental organizations.

Thus, in this paper, we suggest some adaptations of the original BSC to the specificities of GO. The paper is organized as follows. First, we review the major differences between PO and GO. Second, we propose distinctive performance measurement perspectives that take into consideration the specificities of GO. Finally, we conclude by calling for further research on the applicability of the BSC to GO, particularly as related to the performance measurement of these organizations.

GOVERNMENTAL ORGANIZATIONS VERSUS PROFIT ORGANIZATIONS

A realistic application of the BSC framework to GO requires a good understanding of key major differences between the two types of organizations. We distinguish conceptual differences and technical differences related to stakeholders.

Conceptual Differences

Financial Accounting Standard Board (FASB) Concept Statement No. 4 indicates the following distinguishing traits of non-profit business organizations:

- Receipts of significant amounts of resources from resource providers who do not expect to receive either repayment or economic benefits proportionate to resources provided;
- Operating purposes that are other than to provide goods or services at a profit or profit equivalent;
- Absence of defined ownership interests that can be sold, transferred, or redeemed, or that convey entitlement to share of a residual distribution of resources in the event of liquidation of the organization.

In addition, Anthony (1995) pointed out that a major difference between non-profit organizations (NPO) and profit organizations is the source of their equity capital because unlike PO, which obtains equity capital from shareholders, NPO obtain equity capital from contributors (in form of endowment, buildings, works of art, and similar long-lived items). Again, contributors of NPO do not expect to receive either repayment or economic benefits of the contributions made. Anthony (1995) also argued that movements in the price of PO's stocks provide quick signals of how well a company is doing and allows unhappy investors to cast a "no" vote by selling their stocks. Because stakeholders of NPO like GO have no comparable signals, their need for reliable, clear accounting information as a basis for making judgments about performance is even greater. This also justifies the need for and the relevance of a governmental organization BSC.

With respect to their operating purposes, profit organizations generally operate under the micro-economic assumption of profit maximization. Indeed, the American Institute of Certified Public Accountants (AICPA) has indicated that the principal goal of a business enterprise is to maximize monetary wealth so that over time it can return the maximum amount of cash to its owners. In contrast, the operating objective of a governmental organization is not profit maximization. These differences in operating objectives between the two types of organizations have significant implications for information reporting and for performance measurement. For instance, for profit organizations, FASB Concept Statement No. 4 indicates that the financial reporting should provide information about financial performance during a period. More specifically, FASB Concept Statement No.1 states: "Financial reporting should provide information about how management of an enterprise has discharged its stewardship responsibility to owners for the use of enterprise resources entrusted to it." Thus, for PO, the focus is on the measurement of earnings and its components, as reported in a comprehensive income statement. In contrast, for GO, Concept Statement No. 4 states that a primary objective of external financial reporting is to provide information that is useful to resource providers in deciding whether or not to provide additional resources to these organizations. Statement of Accounting Standards (SAS) No. 117 has enumerated the followings with respect to the content of information about GO:

- The amount and nature of the assets, liabilities and net assets of the organization (through a statement of financial position);
- The effects of transactions and other events and circumstances that change the amount and nature of net assets (through a statement of activities);
- The amount and kinds of inflows and outflows of economic resources during a period and the relation between the inflows and outflows (through a statement of cash flows);
- How cash is obtained and spent (through a statement of cash flows);
- The service efforts and accomplishments of the GO.

Governmental organizations are also characterized by an absence of ownership. Indeed, with profit organizations, shareholders represent the owners and the primary external objectives for the performance measurement are directed to them. These shareholders are represented by a board of directors, who control the power in the management of the business. In contrast for GO, because there is no identified owner or owners, power rests in the hands of constituents, who may delegate it to public officials through election process: in this case, the power comes from the bottom (from constituents) to go to the top of the organization. These differences show clearly that the performance measurement of GO for external reporting purposes should be on constituents.

Differences in Stakeholders

Consistently with FASB Concept Statement No. 4, one can classify the different stakeholders of GO into the following four categories: 1- resource providers, 2- constituents, 3- governing and oversight bodies, and 4- managers. Resource providers are of two types: those who are directly compensated for providing resources (lenders, suppliers, and employees) and those who are not directly and proportionately compensated (members, contributors, and taxpayers). Constituents are those who use and benefit from the products or services of the GO (all the stakeholders can fall under this classification). Governing and oversight bodies are those responsible for setting policies and supervising the GO (members actually come from each of the other groups). Managers include certain elected officials, executives, appointed by elected governing bodies (examples are program directors, agency head, university president, etc.)

In PO, the main focus is on shareholders. FASB Concepts Statement No.1 states: "Financial reporting should provide information about how management of an enterprise has discharged its stewardship responsibility to owners for the use of enterprise resources entrusted to it." In the case of GO, the focus is on "resources providers", which comprise essentially constituents. Constituents, as taxpayers, provide a significant proportion of resources used by GO. A performance measurement focus on resource providers, including constituents, is an "external performance reporting." Similarly, a performance measurement focus on governing and oversight bodies and on managers is an "internal performance reporting." The BCS provides a theoretical framework to develop a communication tool for both internal stakeholders and external stakeholders.

APPLICABILITY OF THE BSC TO GO

Does the BSC apply to GO? The answer is yes. First, performance measurement is not peculiar to profit seeking organizations only; it is necessary for every organization, no matter what the nature and the purpose of the organization are and what the measurement systems include. Secondly, the basic observation that has brought about the BSC concept, observation that the use of financial measures (which are lag measures) alone can give misleading signals for continuous improvement and innovation, is relevant to GO as well. Thirdly, most of the assumptions of the BSC concept, as enumerated previously, can be extended to GO. We show this by discussing the elements included in each of the four perspectives of the general BSC: financial, customer, internal, and innovation and learning.

From the financial perspective, we retain the objectives of "prosperity" and of "success." Only "to survive" seems not very relevant to GO, mainly because these organizations are characterized to some extent by an absence of competitive market. Grove and Valente (1994) developed a useful framework that can help assessing a GO financial condition.

From customer perspective, the following objectives can be adapted as well to GO: a presence of new products, a responsive supply, and a preferred supplier. However, the lack of competitive marketplace in the case of GO and the fact that the public at large is served without "marketing differentiation" make it difficult to imagine a particular "customer partnership." Customer partnership in the case of profit seeking organizations is a form of business-to-business relationship, whereas in the case of GO we are mainly concerned with GO-to-constituents relationship.

We believe that all the internal perspective objectives can be adapted to GO because it could be important and useful to assess: the technology capability of a GO, its manufacturing or service excellence depending on its mission, its design productivity, and its new product or service introduction capability.

Similarly, the innovation and learning performance measurement perspective can be replicated for GO since it will make sense and be potentially useful to know the followings: 1-

technology leadership of a given GO (compared to other GOs); 2- its manufacturing or service learning; 3- its product or service focus; and 4- time to bring new services or products to constituents. These elements are in fact critical determinants for a GO competitiveness. Competitiveness is important because states like California or New York are ahead others certainly due to superior competitiveness. Measures for innovation, learning and growth have the potential to provide means to the competitiveness of a GO.

From the above section, it has appeared that the BSC concept is applicable to GO. In the next section, we try to address how the concept should be applied to these organizations. Should the original BSC, as conceived by Kaplan and Norton (1992), be replicated with a convergence view? Or should the framework be adapted on a contingency basis? We will opt for a contingent adaptation of the BSC to GO. Suggestions in this perspective are made in the next section.

The GO-BSC FRAMEWORK

We suggest a Governmental Organizations Balanced Scorecard (GO-BSC) as the appropriate tool to measure the performance of governmental organizations. The proposed GO-BSC has four major blocks: 1- financial condition, 2- Service Efforts Accomplishments (SEA) and constituents' satisfaction, 3- internal operation efficiency and effectiveness, and 4- innovation, learning and growth (Appendixes).

Financial Condition

Assessing financial condition of a GO has become more important because, over the past three decades, several financial crises involved major governmental entities, including the cities of Boston, Cleveland, Miami, New York City, Orange County in California, Washington DC, etc. These crises underscored the need for a better way to provide stakeholders with an early warning of impending financial difficulty of a GO. A "financial condition" analysis perspective of a BSC could fulfill such a need. Financial condition is a GO's ability to finance its products or services on a continuing basis. The evaluation of financial condition of a given GO also includes the evaluation of "financial position" of that GO. According to GASB definition, financial position is "the probability that a government will meet both its financial obligations to creditors, consumers, employees, taxpayers, suppliers, constituents, and others as they become due and its service obligations to constituents, both currently and in the future" (GASB, 1987). It appears that a good financial position of a GO will be a necessary condition for its good financial condition as well. Hence, assessing financial condition necessarily includes assessing financial position.

The Governmental Organizations accounting literature provides a framework to assess financial condition. In addition, according to another framework suggested by Grove and Valente, there are 12 factors that affect the financial condition of a GO (Grove and Valente, 1994). These factors are further categorized into three blocks: 1- pure financial factors, 2- environmental factors, and 3- Organizational factors. Pure financial factors comprise six measures: revenues, expenditures, operating position, debt structure, unfunded liabilities, and condition of capital plant. There exist five measures environmental factors: community needs and resources, external economic conditions, intergovernmental constraints, natural disasters and emergencies, and political cultures. Finally, management practices and legislative policies constitute the sole measure under the organizational factor. The framework of Groves and Valente (1994) is very interesting and could be very useful in assessing financial condition of a GO. It does in fact go beyond pure financial quantitative measures to consider environmental and management practices and organizational factors that include qualitative measures as well. Groves and Valente (1994) give practical directions, including 13 key ratios, which can help in measuring financial condition of a GO. Finally, Ingram and Copeland (1981) found that municipal accounting ratios may be useful discriminators of mayoral election results when jointly considered with socio-demographic factors. Following these studies, specific financial indicators have been suggested to assess financial condition of GO. These latter indicators are classified in five groups: 1- revenues, 2- expenditure, 3- operating position liquidity, 4- debt structure, and 5- unfounded liabilities.

Service Efforts Accomplishments and Constituents' Satisfaction

The Service Effort Accomplishment (SEA) component is typical for GO. It addresses how the "customer perspective" of the original BSC might be adapted to these organizations. The SEA allows considering several factors in the analysis. For example, profit organizations can report a net income whereas GO can only report a change in net assets. Further, in PO, sales revenues reflect a market assessment of perceived utility of the product or service provided. Customers perceiving some utility of a product or a service voluntary enter into transactions with the providers of that good or service on a supply and demand law basis. Values received and values given are directly related to the utility or satisfaction that the consumer expects to find in the product or service. In GO however, there exists no such direct relationship; the level of the value given by a constituent may be unrelated to the level of value (and thus the satisfaction) received in counterpart. For instance, the level of taxes paid by a constituent has nothing to do either with the level, the quality or utility of the public service that the constituent may receive. Additionally, the high transactional cost associated with GO prohibits constituents to assess the value of these organizations properly (Zimmerman, 1977).

We believe that the "customer satisfaction" block of the BSC could not apply directly: we suggest that "SEA and constituents' satisfaction" be used instead. We propose further that SEA be assessed through financial measures and constituents' satisfaction be appreciated through voting, location and Organizational Citizenship Behavior (OCB) decisions. Models of voter behavior (Downs 1957) assume individuals vote in a manner, which maximizes their expected utility reflected in the mix and quality of public services. Models of locations behavior (Tiebout, 1956) assume that individuals and businesses choose a community offering the optimal tax and service mix. OCB model holds that constituents will try to pay back to an organization if they are satisfied with the SEA of that organization. A good OCB from constituents will imply that they find the services provided satisfactory. Several studies have focused on the OCB concept, and some of them have even provided its measurement approach. The lack of bottom-line measure of performance in the case of GO requires that non-financial as well as financial measures of service efforts and accomplishments (SEA) are necessary to better inform stakeholders.

Assessing Service Efforts Accomplishments and Constituents' Satisfaction can be based on existing governmental organizations accounting literature. Concept Statement No.2, "Service Efforts and Accomplishments Reporting" provided a positive evolution. Through this statement, Government Accounting Standards Board (GASB) has introduced reporting guidelines for Service Effort Accomplishment (SEA) information required from governmental entities. The SEA-based reporting represents a major progress beyond traditional fiscal stewardship reporting (information on financial position, resources inflows and outflows, and compliance with donor and legal restrictions) toward a focus on key criteria such as accountability, economy, efficiency and effectiveness. The accountability process begins when a GO sets its objectives and specifies measurable indicators for service outputs. According to Wrege et al. (1998), “part of this process is the difficult step of identifying indicators that measure performance in a reliable, consistent and unbiased manner.” Economy represents a resource-acquisition concept with a cost minimization goal. This performance criterion implies the acquisition of resources of appropriate quality and quantity at the lowest reasonable cost. A close, but stronger, criterion is efficiency that requires that resources be used under the assumptions of both inputs minimization and outputs maximization. Effectiveness is an ends-users criterion that aims at assessing the degree to which pre-determined objectives have been attained. Measurement of effectiveness may include both pre-determined or specified and non-pre-determined or unspecified results.

GASB sponsored and conducted projects aimed at measuring SEA. The results of these studies were included in Concept Statement No.2 issued in 1994. GASB specified two key measurement components of SEA reporting to assess economy, efficiency, and effectiveness: financial and non-financial elements on one hand and explanatory information on the other hand. Wrege et al. (1998) subdivide the “financial and non-financial” component in three blocks: service efforts (measured by the economy criterion), service accomplishment (measured by the effectiveness criterion), and interaction between service effort and service accomplishment (measure by efficiency). Measures of service efforts, which are input measures, relate to the amount of financial and non-financial resources used in a program or process for instance. Measures of service accomplishments are of two sorts: outputs and outcomes. Outputs are quantitative measures that reflect either the quantity of a service provided simply or the quantity of service provided that meets a specified quality requirement.

Outcomes measures are those that assess accomplishments (results of service provided). Measures that relate efforts to accomplishments are those that allow assessing GOs’ efficiency and effectiveness. Efficiency measures relate quantity or cost of resources used to unit of output. Effectiveness measures relate resources costs to outcomes. The explanatory information component of the SEA, as suggested by GASB, can be either quantitative or just narrative, or both. Its purpose is to present the underlying factors (such as the environmental factors suggested by Groves and Valente) that may have influence on reported performance. Since key indicators from the explanatory information would already have been provided in the financial condition block of the model we are suggesting, it will not be necessary to reproduce the same information in the SEA block. Nevertheless, a special emphasis must be put of constituents’ satisfaction in this performance measurement block. Constituents’ satisfaction is essentially captured as indicated through: voting decisions, location decisions, and OCB.

Internal Operation

Constituents-based measures, as captured through SEA and Constituents’ satisfaction, are important. However, they must be supplemented by measures indicating what the GO must do internally to meet its stakeholders’ expectations. Excellent SEA and Constituent satisfaction will derive from processes, decisions, and actions occurring throughout a given GO. The third analysis block of the GO-BSC gives the internal perspective which administrators may need to better serve their stakeholders. Specifically, this block must help assessing: 1- technology capability, 2- manufacturing or service excellence, 3- design productivity, and 4- new product or service introduction performance. One can assess technology capability by contrasting manufacturing or service geometry versus competition (other GO). Manufacturing or service excellence can be measured in term of cycle time unit cost yield, as suggested by Kaplan and Norton (1992). Design productivity can be estimated by the efficiency of the GO engineering.

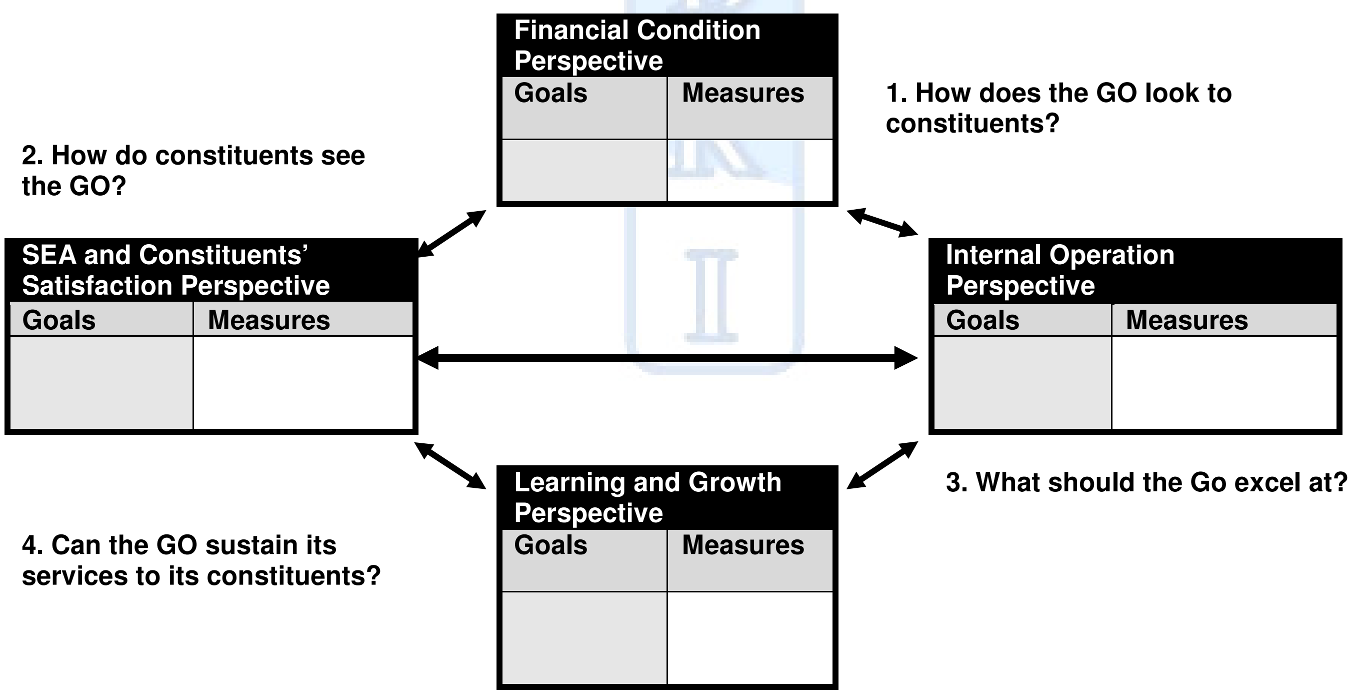
Finally, new product or service introduction performance of a GO is valuable by comparing actual introduction schedule with planed schedule (through a variance analysis).

Learning and Growth

Though previous performance measures are important for the competitiveness of a GO, we see measures related to innovation, learning and growth are more important because they reflect sustainability. Indeed, the intense global competition of the knowledge-based era requires that, not only companies, but also GO make continual improvements to their existing services, products and processes and have innovations ability to leverage and sustain existing capabilities. We state, like Kaplan and Norton, that a GO's ability to innovate, improve, learn and grow is directly tied to the value of that GO. That value can be assessed through the GO's ability to launch new products, services, create more value for constituents and other stakeholders, and improve operating efficiency continually.

The assessment can focus on: the GO's technology leadership, its manufacturing or service learning, its product or service focus, and its time to introduce a new service. The technology leadership of a GO will be measured through the relative time to develop the next generation of a product or service provided by that organization. The estimation of the process time to maturity may be a way of assessing the manufacturing or service learning of a GO. In addition, products or services that yield at least 80% of the GO's revenues can give a good estimate of product or service focus. Finally, the contrast of new product or service ability of a GO to the ability of other organizations may constitute a way of assessing a GO's time to market.

The GO-BSC Conceptual Framework



Note: Adapted from Kaplan and Norton (1992)

CONCLUSION

The main purpose of this paper was first to know whether the Balanced Scored Card (Kaplan and Norton, 1992) is applicable to governmental organizations, and second to propose a GOBSC. On the basis on our literature review, we found that the BSC is applicable to GO. Consistently, we propose a GOBSC as a possible performance measurement tool for Governmental organizations. Like the original BSC, the proposed GOBSC incorporates both financial and non-financial as well as both lag and lead performance measures. Although the proposed GOBSC has like the original BSC four perspectives, a special focus was placed on service effort accomplishment (SEA) because the SEA information, in terms of outputs and of programs, is predicted to significantly enhance the value of information provided to GO stakeholders. Still, the ability to measure service efforts accomplishments, particularly as related to program results, remains insufficiently developed." Hence, future studies are critically needed in this research stream. Further, based on prior works (Kaplan & Norton, 1996, 2001a and 2001b), subsequent studies may look at how the proposed GOBSC can be extended from a simple measurement tool to a strategic tool.

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APPENDIXES

1- Financial Condition Perspective

Financial Condition Perspective		
Goals	Measures	
Assessing financial viability	Financial measures →	Revenues Expenses and Expenditures Operating position Debt structure Unfounded liabilities Condition of capital plan
Assessing environmental viability	External environment measures →	Community needs and resources External economic conditions Intergovernmental constraints Natural disasters and emergencies Political cultures
Assessing organizational aptitude	Organizational measures →	Management practices Legislative policies

Note: These 13 measures are based on Grove & Valente (1994)

2- SEA and Constituents Satisfaction Perspective

SEA and Constituents Satisfaction Perspective		
Goals	Measures	
Assessing Service Effort Accomplishment	SEA measures →	Accountability Economy Efficiency and Effectiveness
Assessing Constituents Satisfaction	Constituents Satisfaction measures →	Citizenship Behavior Index Voting rate and distribution Location propensity

3- Internal Operation Perspective

Internal Operation Perspective		
Goals	Measures	
Assessing Technology Capability	Technology measures →	Estimate of Technology infrastructure
Assessing Service Excellence	Service Delivery measures →	Cycle time Unit cost yield
Assessing Design Productivity	Productivity measures →	Productivity statistics
Assessing ability to introduce new services	Innovation measures →	Comparison of actual introduction schedule with planed introduction schedule

4- Learning and Growth Perspective

Learning and Growth Perspective		
Goals	Measures	
Assessing Technology Leadership	Technological innovation measures →	Relative time to develop the next generation of a product or service provided to constituents.
Assessing Learning	Process time to maturity →	An estimation of the process time to maturity
Assessing Service Focus	Focus measures →	Percentages of services yielding at least 80% of the GO's revenues
Assessing Time to Constituents of services	New services introduction measures →	Annual number of new service introduced as compared to similar GO.