

**Title: Accelerating organizational performance by adopting balanced scorecard method
into the performance monitoring mechanism of Maldives civil service**

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Accelerating organizational performance by adopting balanced scorecard method into the performance monitoring mechanism of Maldives civil service

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Abstract

As the current largest employer, Maldives civil service gives its highest priority to enhance the service delivery through continuous service improvement efforts and initiatives.

It is identified that the existing performance management system of Maldives civil service is an employee performance appraisals system. There is no other procedure, process or a tool used apart from this, towards individual or organizational performance and productivity.

This raises the question of how employee appraisal alone will measure the organizational performance. Will it give a clear picture of performance of the organization?, Is there any conflict in aligning individual performance against organizational strategic objectives?.

In order to implement more suitable performance management system, organizations should determine to have a holistic approach where organizational performance is measured in different dimensions.

When it comes to performance management, Balanced Scorecard (BSC) is a tool used to translate organizational vision and strategies into action by measuring performance in four different perspectives; customers, internal

processes, financial and learning & growth. This method is widely used to measure organizational performance in corporate sectors. However it is seen that BSC model is customized to use by service industries such as public service organizations.

The growing concern of increasing organizational productivity propelled me to undertake this research whereby it aims to monitor organizational performance of civil service institutions by using qualitative research approach.

This study will help to identify ways in which BSC model can be customized to fit into Maldives civil service, and how the existing staff appraisal can be linked into this model, the possible challenges and the benefits that can be achieved through the successful implementation.

In this paper, consideration will be given to measure and monitor the effective utilization of the budget, allocation of its resources and other organizational development aspects.

Further, it will also help to rate civil service institutions by creating a healthy competition among those who scored a balanced performance.

Key words: *Balanced score card, performance Management, organizational performance, innovation/growth assets, service dimensions, capacity development.*

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1. INTRODUCTION

In this dynamic growing business environment, lot of emphasis is been given by the organizations to increase productivity by providing outstanding goods and services. Most of the organizations believe the key to survive in this competitive business environment is achieving operational excellence. In this regard organizational strategic objectives are measured against the performance standards and these performance standards are focused on critical business areas to gain operational efficiency and effectiveness.

The growing concern of accelerating organizational performance through a proper performance management system drives me to undertake the study and it is about accelerating organizational performance by adopting balanced scorecard (here after, BSC) method into the performance monitoring mechanism of Maldives Civil Service.

According to Kaplan & Norton (1996), The BSC is a tool that measures business performance at four different dimensions and sometimes it refers to as four perspective model. The name "Balanced Scorecard" was chosen to reflect the need for organizations to manage using a comprehensive performance measures including; financial performance, customer relations, internal business processes and learning & growth perspectives.

The public service system in Maldives can be described as a unique model, which has evolved over the years through the traditional and cultural practices. This has resulted in a strong relationship among public servants where personal contacts and closeness has facilitated a cohesive work environment. However, it is observed personal connections among the employees at different level of the organization, have contributed in inefficiency and unethical practices in functioning the government agencies. This has become a major obstacle to make a subjective assessment on performance of employees and it is identified that decision makers in these agencies are reluctant to take any action that may disappoint fellow workers (Dr. Asim. M, 2001).

With the challenges in current appraisal system, there is a need for Maldives civil service institutions to have a holistic approach which gives emphasis on organizational development and other performance dimensions as well.

It is understood that this study would give an insight of BSC model and how it would benefit to all public service institutions and enterprises; the study is mainly focused on Maldivian civil service institutions.

2. STUDY BACKGROUND

The existing performance management system of Maldives civil service is focused on to evaluate individual staff appraisals based on a given time frame, where each individual have specific targets to achieve during the term and these targets are set to align with the vision, mission and the strategic plan of the organizations.

By rating individual performance, there can be improvements at individual staff level. However there is no other procedure, process or a tool used apart from this, towards measuring organizational performance and productivity.

This raises the question of how employee appraisal alone will measure the organizational performance. Will it give a clear picture of performance of the organization? Is there any conflict in aligning individual performance against organizational strategic objectives? What if these individual employees are poorly managed?

Therefore the study will be mainly focused to study the importance of measuring performance at different perspectives and how the BSC model contributes to increase in organizational performance and whether this model can be customized to fit into the performance management system of Maldives Civil Service.

For the purpose of this research the existing staff appraisal system is studied on various dimensions; the challenges they have in monitoring performance, ways in which BSC method can be customized to fit into Maldives civil service, how the existing staff appraisal can be linked into this model, the possible challenges and the benefits that can be achieved through the successful implementation.

This study is conducted by using qualitative research approach where the main focus is obtaining secondary information through literature review and studying existing practices in public service institutions in relation to BSC model. With the time constraints, the specific sampling size was not selected and the study is limited not to provide any measurement criteria or performance score for BSC implementation.

Although there are a plenty of research conducted on performance appraisal system in Maldives, there is no specific study focused to evaluate different dimensions of the organization as it is proposed in BSC model.

It is known that some companies in private sector and the resorts that are operated by international hotel chains follow some dimensions of BSC model to benchmark and monitor their performance. They have customized the model to evaluate areas such as staff appraisals, customer service and financial aspects of the organization.

For the purpose of the research, some industry players are interviewed with and gathered information about how they have adopted it. This has paved ways and what aspects to focus on while adopting the system. In addition, the required information was also gathered through discussions with management consultants, head of departments and middle management level staff of Maldives civil service.

3. THEORITICAL REVIEW

It is believed that the public sector reform efforts have been focused on increasing efficiency and effectiveness and achieving organizational excellence. In order to reach this target, a proper mechanism is needed where things are done in a planned, controlled and reported on the performance improvement (Hyndman & Eden, 2002).

In various studies on public sector reform, 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 related concepts to accelerate organizational productivity and gain operational efficiency (Massey, 1999; McAdam & Walker, 2003).

In this regard, the public sector organization finds it crucial to have a result oriented approach where performance objectives are promoted to ensure the future success of the organization (Hoque, 2005).

The BSC is a strategic tool used in corporate sector to monitor performance however, recently in public institutions worldwide is using it to align its vision and strategic direction (Muiruri & Kililka, 2015).

According to Kaplan & Norton (1993), the balanced Scorecard method was introduced to performance mechanism during 1992. They were the advocators who proposed it and concluded that financial performance is not sufficient enough to give an accurate measurement of achievements and the total value of it. Therefore comprehensive frameworks that translate strategic objectives into coherent set of performance measures are highly important (Lehmann, 2014).

BSC was developed after conducting a study that focused on the failure of financial measures to adequately address organizational performance. The authors have discovered that the knowledge-based competition, the ability of organizations to develop, nurture, and mobilize their intangible assets were the most critical factors for success of the organization. Basically the type of performance measurement is very much focused on financial indicators, such as return on equity and earnings per share as it is outdated forms of performance measurement which failed to capture the value of operational efficiency & effectiveness, employee skills & performance and customer needs & expectations. (Kaplan and Norton, 1992&1996),

The BSC model has been an invaluable instrument 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 public sector organizations (Atkinson & McCrindell, 1997; Irwin, 2002; Kloot & Martin, 2000; Silk, 1998).

In public sector organizations, 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).

A good scorecard, therefore, includes a mix of core outcome measures common to most strategies, and performance drivers that reflect the uniqueness of a particular strategy. The

measures and drivers selected should distinguish between long-term and short-term objectives, between financial and non-financial measures, between lagging and leading indicators and between internal and external performance perspectives. Ultimately, all measures need to be tied back to financial performance.

When it comes to measure of productivity, managers recognize the impact that various performance measures have on the output. However, they rarely think of these measures as an important part of the achieving the targeted key performance indicators (KPIs). For instance, when they introduce a new strategy, the main focus is to achieve breakthrough performance on financial aspects such as return on investments, sales growth or operating income, but they merely fail to come up with new measures to monitor or to question whether or not how these old measures are relevant to measuring new initiatives.

Studies evident that BSC is a good instrument in the context of public organizations, however the implementation of BSC in the public sector is expected to be of great significance due to the particular characteristics of the organizations and applying it into various circumstances may not be very relevant to use the traditional BSC model (Kaplan & Norton, 1992, 1996) as it is directly proposed.

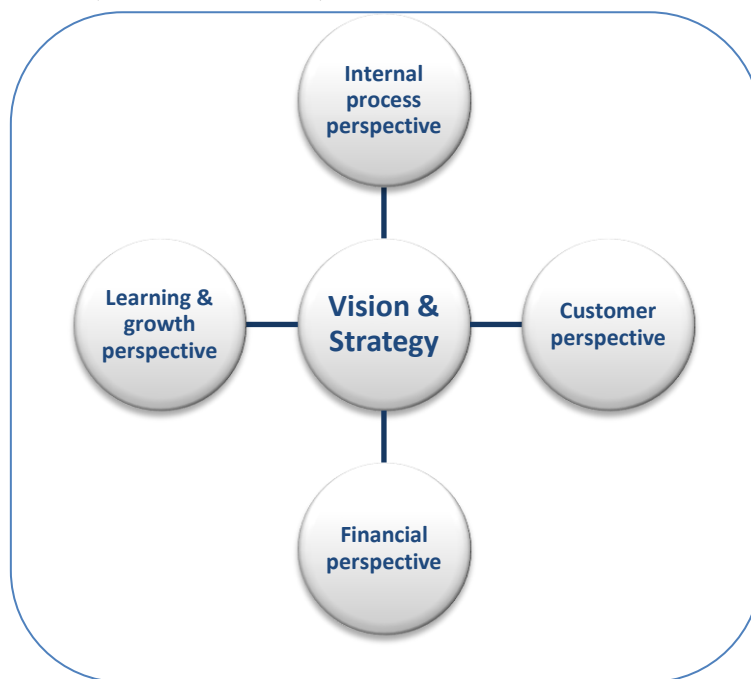
With the challenges in performance measurement, specifically in context of public sector, BSC model requires various adaptations in which the four perspectives is redefined and adopted to suit the nature of the organizations (Wisniewski & Olafsson, 2004).

4. BALANCED SCORECARD CONCEPT

With the growing concern for increasing performance, organizations are adopting performance measurement frameworks in response to the need to improve organizational productivity and provide a better service to its stakeholders. In this regard, linking organization's vision and mission to its operational activities becomes a strategic decision.

Meanwhile BSC helps to capture both the financial and the non-financial elements of an organization's strategy and discusses the cause and effect relationships that drive business results. These four elements are considered to be BSC dimensions that measure performance on financial perspective, internal business process perspective, learning & growth perspective and the customer focus perspective.

Figure 1: BSC Model (four dimensions)



To highlight the BSC dimensions; The Financial perspective is analyzed in form of; cash flow, sales growth, operating income, market share and return on investment (ROI) requires trade-off with financial measures (Banker, R.D., Chang, H. & Pizzini, M.J. , 2004) .

Internal process perspective is concerned with the processes that create and deliver the organization's customer value proposition and earn a financial return and achieve operational efficiency and effectiveness. It measures are typically based on order conversion rate, on-time delivery from suppliers, cost of non-conformance and lead-time reduction (Garrison, R.H., Noreen, G.W., & Brewer, P.C., 2006).

The Customer perspective measures customer satisfaction, customer complaints, customer surveys, repeated service customer and customer profitability. It also defines how the organization differentiates itself from competitors to attract, retain and deepen relationships with targeted customers. There is the paradigm shift towards working more closely with

customers to clarify their needs and expectations (Fletcher, C., (2004) and Frigo, M.L., & Litman, J., (2002)).

Learning and growth perspective has been focused on the intangible assets of an organization, such as skills and capabilities that are required to support the value creating internal processes. It is concerned with human capital, the information systems and the organization capital of the firm. The learning process should focus on the acquisition of managerial competencies that permit the organization to stay ahead of competitors (Weerawardena, J., 2003).

Table 1.2 BSC model focus areas

<i>Perspective</i>	<i>Focus area</i>	<i>Example KPI's</i>
Financial	Reduction in working capital requirement and cash flow improvement	Economic profitability Return on Investment (ROI) Operating Margin
Internal process	Business efficiency and effectiveness	Operational excellence New product lead time Cost per unit
Learning and growth	Knowledge and innovation	training and development Staff retention and motivation Innovation and creativity New product development
Customers	Customers satisfaction and customer relationship management	Level of returns Service ratings Building image

Bearing in mind, adopting a policy is always expected to be 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).

5. DISCUSSION OF BSC'S FRAMEWORK IN CIVIL SERVICE INSTITUTIONS

With the reference to the theoretical evidence, BSC's framework is compared against the existing practices in civil service institutions and these dimensions are further discussed in the following sections of the study.

4.1 The learning and growth: - When it comes to assessing organizations' learning & growth perspective, one of the most important factor is continuous learning efforts through which each individual staff should undergo the best possible training required to perform their job.

To improve professional capacity of the employee, according to Maldives civil service training policy, it is mandatory for each employee to complete minimum 6 hours of on the job training annually (Training policy, 2016).

All the institutions under the civil service do conduct training need analysis to identify the training gaps and staff development areas. This results a clear picture of short and long term training requirement for the organization.

Staff appraisal also helps to identify employee's capabilities and skills set required. It also helps to replace underperforming employees with more competent staff and redesigning jobs by eliminating repetitive procedures.

4.2 Internal process: - In the Internal process perspective the main focus is on the service delivery through collaborative efforts within the internal processes and the departments. A good coordination of activities will ensure, gaining operational efficiency.

By analyzing the existing policies and procedures, the civil service commission as the regulator has issued policies and guidelines to make sure the institutions follow the minimum standards required (Reform manual, 2015). However each individual institution should have well written guidelines to perform the tasks at individual, department as well as organizational level.

Performance audit or the compliance audit conducted by the civil service commission shows most of the institutions do not have or follow the necessary SOP's and the guidelines. In some institutes the SOP's mandated by civil service gavaidhu are even not followed.

4.3 Customer perspective:- From this perspective, there are two main strategic objectives an organizations should achieve; build a positive image for public service institutions and increase customer base by offering customer oriented services. Creating a positive image would consolidate its strategic position and as well as build trust among the different customer segments.

Public complaints regarding the service rendered by the government authorities have become a concerning issue for every administration. Hence, the Civil Service Commission gives highest consideration to improve the service delivery of its institutions. The CS Reform Manual (2015) has guidelines focused on the service delivery. However, according to last-follow up on reform manual implementation, most of the institutions have failed to practice it.

It is advised to conduct customer satisfaction surveys to identify customer needs and expectations, the service gaps and to focus more on improving the service delivery. Improved counter service and deliver service under a client charter would help them to deal with customers professionally and minimize the difficulties in seeking the service.

4.4 Financial perspective:- Under financial perspective, the budget is allocated to operating expenses which mainly links to short term goals and to finance long term goals of the organizations. If the budget component is managed successfully, organization would be achieving improved economic profitability, increasing its financial resources.

In Maldives civil service institutions, the annual budget facility provided by the government is very limited since most of the budget figures proposed by the institutions are approved below the ceiling figure. This results in managing operations of the institution with financial constraints and a larger lack of funding for organizational development. It is common a supplementary budget be approved by end of the year to address for insufficient funds on re-current expenses.

Organizations should mobilize its resources in a productive manner to minimize the budget constraints and in the meantime they need to explore ways in which they could raise funding for organizational development activities.

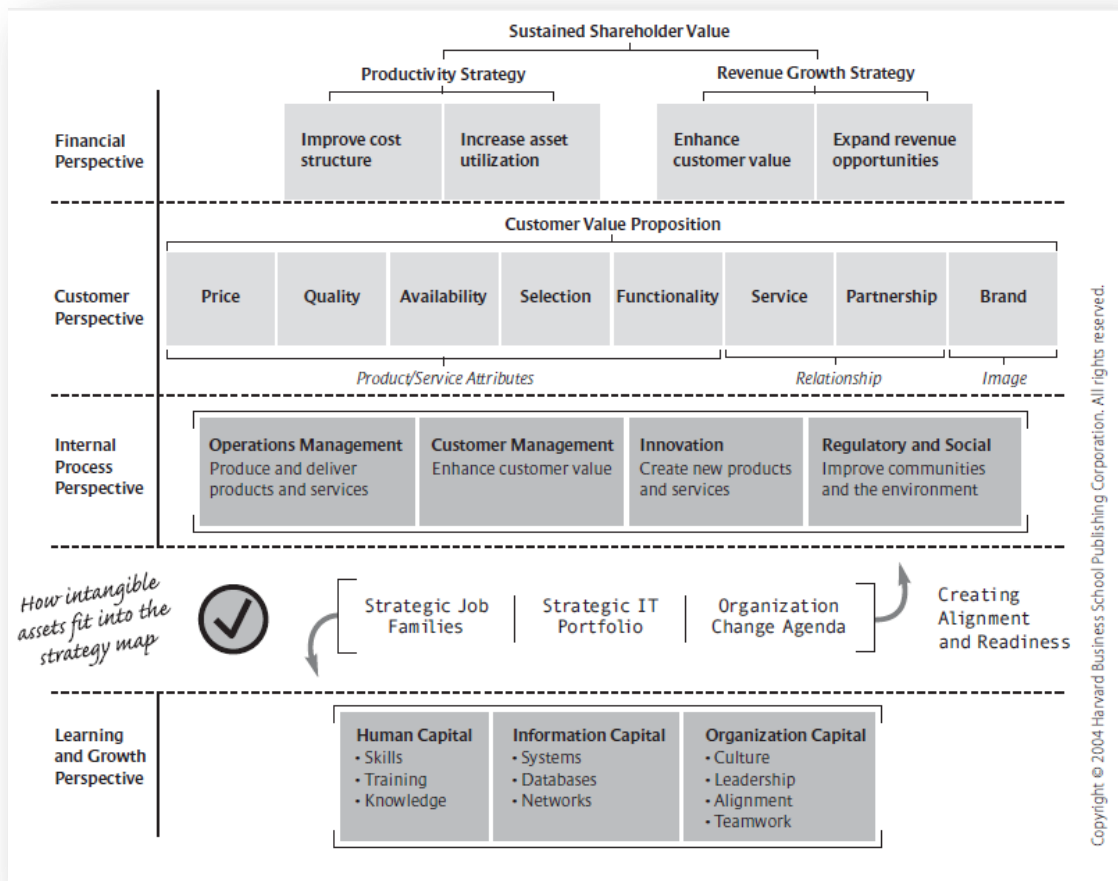
6. MAPPING THE STRATEGY

Once BSC's dimensions are identified, the model need to be practically implemented by clearing the blurry line of sight between corporate strategy and what the employees are doing every day – significantly enhancing collaboration and coordination.

Strategy mapping is a tool used to visualize corporate objectives within the BSC framework. Strategy map quantify the value of tangible and intangible assets, linking them to corporate strategy of the organization.

There are two important steps to follow in order to build a strategy map; 1) clarify strategic vision and mission of the organization, 2) specify objectives in four scorecard areas to realize the vision of the organization. The strategy map then links the four perspectives, providing all its business units to make clear direction for creating their own strategy map.

Figure 2: Strategy map for BSC Model



The sample strategy map above shows how the BSC perspectives are fitted into the strategy map. When adopting the model, consideration should be given to prepare the strategy mapping exercise at first hand. This would help civil service institutions to visualize what areas they have to focus on towards organizational strategic direction.

The existing performance appraisal system of civil service consists of two major approach for performance; principles of Management-by-Objectives (MBO) and Multi source appraisal (360 degree appraisal). Through MBO approach Key Performance Indicators (KPI) are set based on goals, objectives and targets to be achieved whereas, multi- source appraisal is set to evaluate performance of senior ranks of the civil service institutions through performance evaluation from 5 different sources (Appraisal guideline, 2nd edition, 2018). In both the approach, KPI's are derived from organizational strategic objectives and action plan.

According to performance appraisal guideline (2nd edition, 2018) of Maldives civil service, the four major performance rating areas are; the quality& quantity of tasks accomplishment, skills & know-how of the job tasks, attributes & characteristics of employees and employees' attendance.

If the existing assessment areas are placed into a BSC strategy map, the quality & quantity of tasks accomplishment and employee attendance can be mapped under the internal process perspectives. This is because the quality & quantity of tasks accomplishment very much depend on the internal processes and availability of resources, whereas staff attendance issues are evaluated against internal policies, procedures and other work related arrangements.

In the Internal process perspective the main focus is on the service delivery through collaborative efforts within the internal processes and the departments. A good coordination of activities will ensure, gaining operational efficiency.

The assessment of skills & knowhow of the job tasks and the attributes & characteristics can be placed under the learning and growth perspective as it identifies the areas of excellence, competencies or the capacity development of employees would surely add value to the organization.

The staff appraisal will also link to the processes of internal promotion and career advancement opportunities for the staff. With the appraisal, merit employees will be identified who brings new development, creativity and innovations to the organizations must be recognized.

7. RECOMMENDATIONS

With the finding and discussions, it is believed the recommended model can be adapted into the performance management system of civil service, Maldives. Therefore certain recommendation that needs to be considered for the successful implementation of BSC model.

BSC framework required to list new assessment areas under each BSC perspective to give an organizational view. The assessment areas have to be set in accordance with the strategic plan 2016-2020 of civil service and this exercise has to be done in a consultative process of among civil service institutions.

For the successful implementation of BSC model, an action plan needs to be prepared aligning with the strategic plan of civil service. This action plan should include new performance targets every year, including department and organization level targets.

Advocates who promotes BSC model suggest that each strategic business unit (SBU's) in the organization should develop and customize its own set of scorecard. By using the measures that capture the unit's business strategy, individual unit's performance score can be prepared and it will then be added to get a total performance score of the organization (Marlys Gascho Lipe and Steven E. Salterio, 2000).

In this regard, individual institutes in the civil service can come up with separate scorecard, measuring their level of performance by comparing it with the KPI's. Later they could rate it according to the measurement criterion and this performance rating then will be forwarded to produce a total score of the organization.

Performance rating can be set based on the general guidelines agreed within the organisation, since the nature of the organization differs from one another. By having brainstorming session at different level of the organizations, the institution can come up with a customized measurement criteria and rating within the BSC framework.

Civil service institutions can be rated based on performance score where the highest score achieved can be considered as the most productive and efficient organization. This will create a healthy competition among those who scored a balanced performance. As a result it will contribute to accelerate organizational productivity.

Those who obtain exceptional score should be recognized for the commitment and dedication they have given to reach this level of performance. At the same time, individual efforts also need to be appreciated. Organization should recommend individual staff with outstanding service or those scored high at learning and growth category. This award can be linked to Innovation award or service excellence initiative of the Maldives civil service.

Each individual institution of the civil service should have formal management structure to analyze and monitor strategy formulation and implementation. Having strategic information system or task management software designed to monitor the strategy put into practice and this system should be integrated with other internal system to get information required to check on the progress and facilitate the whole performance monitoring system electronically.

In order to guarantee the quality of performance outcome, each institution should have quality improvement teams to monitor the strategies and make sure it progress according to

plan. The team should be led by a manager who would take the ownership to drive people and the resources towards quality outcome.

8. CONCLUSION

In summary, an essential strategic direction of civil service is to enhance organizational performance and productivity. In this regard strengthening the performance monitoring has to be a holistic approach. Organizations as a system, its functions are integrated with one another. Hence, performance monitoring would be no longer dependent on few aspects but various measurements at different perspectives. This should bring positive change to the performance monitoring mechanism of Maldives Civil service.

The study identified ways to adopt and implement BSC model to Maldives Civil Service. It is understood that implementing the proposed model would be very challenging. At first hand, civil service institutions are service oriented, giving a score for intangible assets that have hidden value may not reflect in financial measures.

It is observed performance evaluation has become a difficult exercise for most of the institutions, as employees consider it is less important and lack of the trust on the existing appraisal system. In addition, as performance evaluation is an added responsibility and making employees accountable at different level of the organization is the biggest challenge for the institutions. Besides, measuring performance at different dimensions may cause a substantial pressure on the employees with regard to increasing work load and they may take it as a burden for them.

Keeping the challenges aside and thinking on a positive note, concentrating on different organizational aspects, monitoring performance at different perspectives would help to maintain a balanced performance on critical success areas of the organizations.

To conclude, from the findings highlighted in this study, BSC model is an area that needs to be explored in depth. The measurement criteria and other ratings standards for performance evaluation can be decided based on further research findings.

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