

iBalanced Scorecard: An effective Strategy Implementation in Lebanese Government Authorities

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Abstract

The Balanced Scorecard (BSC) is employed to develop organizational strategic plan based on problems concerned with efficiency and effectiveness, policy, interaction, allocation of resources, making decision, and creating competitive advantage at every organization's stages and levels. This paper concentrates on two concerns: Initially, by examining how Lebanese government bodies perform their strategies; and second, to what extent the use of Balanced Scorecard is embraced as an instrument to measure the efficient and effective achievements on implementing strategy in public service organizations. Attempting to learn and understand the use of strategy in Lebanese government, this research adopts Balanced Scorecard as a model to evaluate the performance of an organization and its direction and proposal in relation to their goals using four main point of views: fiscal or financial, client, internal procedure, and growth and Learning point of views. The study was performed in four Lebanese governmental bodies; Ministry of Finance, Ministry of Energy and Water, Electricity of Lebanon, and Beirut Municipality. Using quantitative analysis, Data is collected using questionnaire to the degree that the chosen authorities accomplished their goals through the four point of views used in Balanced Scorecard model. The findings indicate that the selected government authorities need to participate more and more in enhancing their fiscal, customer interest, inner procedure, and growth and innovation perspectives. The outcomes will contribute to develop and improve the effective application of strategy in Lebanese government bodies.

Keywords: Strategy, Balance Scorecard, Strategy Implementation, Lebanese Government Authorities

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1. Introduction

Trying to formulate a coherent strategy is a huge challenge for any managerial structure. Getting it done, it is further complicated to implement strategy across the organization (Hrebiniak, 2006). Several elements could potentially influence the procedure of translating strategic goals through organizational practices. Far from the formulation of strategy, the implementation of strategy is recognized as an art instead of a scientific method, and thus its background has been recently regarded being selective and divided (Noble, 1999). Therefore, it may not be strange that substantial challenges typically occur throughout the dependent implementation mechanism in accordance with an

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extensive formulation of strategy. Unsuccessfully implemented, the greatest strategy formulation could rarely generate higher achievement and performance to the firm (Noble, 1999). Economic study showed that, based on analysis of 276 top operational managers in 2004, a disappointing 57 % of organizations were ineffective in implementing strategic developments (Allio, 2005). Therefore, nowadays, it is clear that the implementation of strategy is a crucial concern for the organization. Several components influencing the achievement of application of the strategy from the individuals who interact or execute strategy to the communication and control processes or structures. Inability to implement strategy may further lead to unavailability of cross-functional experience, knowledge, and commitment on both leaders and members of the organization, thereby failing to deal effectively with interrelated problems. The absence of strategic thinking and behavior which helps incorporate the multiple functions of the organization including administrative agreements, socioeconomic indicators, personal behavior, procedures, and innovations may eventually fail to implement strategy. Additional considerations, namely desire for reform and change, absence of strategic inspiration, and lack of adherence to constantly evolving and environmental change conditions will also contribute to incompetency in the implementation process of strategy (Kotelnikov, 2001).

Local government authorities are strategic organizations providing critical environmental, social, and economic services. The strategic situation in which they are positioned renders them useful and feasible in order to provide the society with efficient and effective services. In addition, Local Government bodies build stage where people in the society practice democratically their obligations and rights through the election process by choosing the appropriate delegates who, on the other hand, organize and arrange the delivery and quality of service. Through their structure, these Authorities are intended making the country sustainable by providing the services which they are required to deliver under the laws and regulations that set them up. The decision making process of the implementation of strategy in governmental bodies are awarded to ministers, management board of public service institution, and council and municipalities executives who develop the strategy, build crucial judgement and focus on improving government spending decisions through legal plans and monetary procedures with the assistance of unbiased political administrators who recommend and execute decisions. Community involvement for regulatory reasons is conducted absolutely and it may not actually result in any remarkable budgeting changes due to the complexities of fiscal restrictions resulting in cases of improvement of services and ongoing spending that occupy a massive portions of budget distribution and left behind fewer needs and wants for the society. Government agencies must take decisions for each fiscal year due to a lack monetary resources available (Mosesti, 2010).

Politics interference issues make Lebanese government authorities defective. Frequently, political representatives think that they are legal delegate of the public because they are elected from the public and thus are capable of making choices and decisions on behalf of the community. Consequently, the desires of

political parties turn out to be at the forefront disregarding their contribution to community's welfare and interest. Sometimes, public authorities are imperfectly trained to develop a strategy and take critical decisions, but prefer to participate spontaneously and frequently in periods of strategy implementation. As a result, there is a mistrust among professional actors and public authority's members, by which professional actors are leading the way to plan and execute the strategy, both parties are blaming each other of special interests achieved and misconduct (Moseti, 2010). Accordingly, the deficiency in implementing strategy in Lebanese government agencies could be attributed to multiple considerations. The crucial one is the incapability to coordinate the aims and purposes with the implementation of strategy. Therefore, the discrepancy among formulating and implementing strategy in Lebanese government authorities, consequently, call for the necessity for this study.

2. Literature review

The availability of public services to end-users and the improvement in quality, efficiency, and effectiveness are major challenges to the development and renovation of public sector (Mitchell, 2000). Multiple writers have pointed out that Balanced Scorecard is a useful tool in public authority's environments (Chang, 2006). The BSC come up with a review for the overall organization, enabling tracking of suggested strategic goals performance, the actions taken to accomplish these goals, the level of employee's participation; including all monetary and non-fiscal features. (Cretu, Gheonea, & Ivan, 2015). The definition of BSC requires the classification of major, fiscal and non-fiscal, performance measurements into four viewpoints. These four measurements include fiscal or financial, client, internal procedure, and growth and Learning point of views and their results on the public. (Figure 1)

Measuring performance and quality assessment, the BSC's key feature, divide the four viewpoints into outcome measures indicating previous attempts and evidence measures suggesting upcoming performance, engaging in recognizing opportunities and avoiding failures. The BSC model explicitly allows public officials to implement the concepts involved in strategic development and plans.

BSC's key component is about measuring performance. It splits the four points of view into outcome factors indicating previous endeavors and exploratory factors indicating long term behavior, recognizing opportunities and avoiding failures. The BSC strategy explicitly allows government officials to implement the concepts involved in strategic development and plans.

Concerning the fiscal or financial point of view of the BSC model, it provides an overview and outcomes and solutions for monetary and fiscal period and phases. Compared to private organizations, public sector do not seek profit and gain, yet it focuses on efficiency and quality of service, for example service offered at low cost (Sandor & Raboca, 2004).

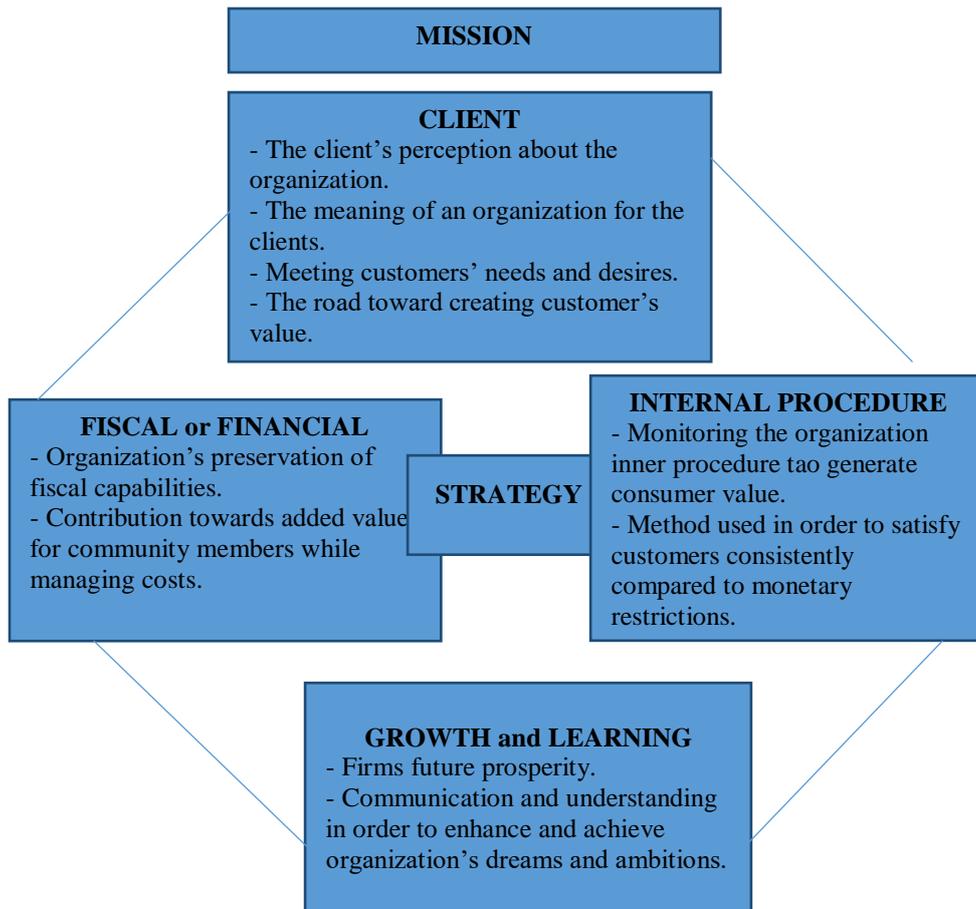


Figure 1. Balance Scorecard for Public Sector (Kaplan & Norton, 1996)

Many Firms can compute or implement budgetary measurements, but that doesn't necessarily make use of existing decisions and performance measures by present actions. Evenly, the primary characteristic and issue of financial measures is seemed to assess and evaluate the history and the simple way to measure and achieve. However, being frequently subject to criticism, the fiscal measures shouldn't be ignored, though sometimes criticized, instead it should be carefully selected and accomplished by non-fiscal indicators (Cretu, Gheonea, & Ivan, 2015).

Based on customer or client point of view, it depends on organizational capability to deliver high quality of service in order to satisfy customers' needs and wants, as a result contribute to their ultimate benefit (Sandor & Raboca, 2004). Satisfying customer demands and preferences should enhance organizational essential goal (Kolter, 1997). In public service organizations, several fundamental

problems appear. Evaluating and measuring consumer satisfaction is therefore an important aspect to confirm that an organization is performing its job accurately and efficiently. Public service organization function appears comparatively complicated since satisfying consumer and community must be managed distinctively, even though the two related principles are incapable of being dissolved. In the meantime, public organization main challenge is to balance the two crucial features of government services, specifically a fairly low cost and excellent quality of service along with their affordability. Furthermore, in contrast to private sector, government sector could not bear to select or emphasis on favorite or financially viable consumers, instead it should take into account the desires of the society as a whole (Cretu, Gheonea, & Ivan, 2015).

Internal insight is related to the evaluation of the organization's inner procedures, what should be achieved in order to reach the expected outcomes. In order to reach these results, organizations have to define, manage, and evaluate the main internal procedures on an ongoing basis so they recognize where they are (Sandor & Raboca, 2004). Based on point of view of consumers, organizing and managing the internal function is quite critical for the organization. In order to demonstrate and prove that consumer needs are fulfilled, customer tendency must be translated into inner measures. Based on this point of view, organization must define its internal capabilities through; the application of innovation, the quality of services, and the ability to improve service and to develop a modern and creative one are aspects that help the organization to sustain and dominate the marketplace (Albu & Albu, 2005). Effective internal process management implies a constant system development, efficient and flexible workforce, effective performance indicators, and high quality and value of service delivery.

The primary circumstances for excellence and achievements are illustrated in the point of view of knowledge and learning. The organization's capability for growth and learning is necessary not just to keep the existing status quo, but instead to develop it in a world that is continuously evolving (Sandor & Raboca, 2004). Growth and learning are not realistic and measurable aspects; thus, they are really hard to measure and evaluate, however they are components that give recognition and future organizational achievement. Such measures are used in BSC based on their strategic relation and ability to affect organizational long term strategy. From this point of view, organizations are not restricted to evaluate what is easy to quantify instead they will emphasis on significant elements taking into consideration organizational expectations like creativity, assessment of staff behavior, level of staff retention and allocation, learning, and knowledge.

In governmental agencies, the application of BSC may be of major importance taking into consideration the specific features of these agencies (Kaplan & Norton, 1996). Nevertheless, there are multiple measuring challenges that appear in public sector (Wisniewski & Olafsson, 2004). Public service organizations have to examine the importance of BSC point of views that need to be tailored based on the concept of public organizations (Wisniewski & Olafsson, 2004). BSC has been extended to different public institutions, like medical center, police

department, and education systems (Elefalk, 2001). Researchers analyzed the BSC application in government bodies in distinct nations and stated that the model of BSC appeared to be efficiently recognized as a public sector development technique (Wilson, Hagarty, & Gauthier, 2003).

BSC may operate in public administration in consideration of: It is a flexible platform for innovation, creativity, discussion and selection of appropriate decision making and performance measurements in government bodies; it involves leadership investors, executives, staffs, and stakeholders in managing and controlling governmental sector (Johnsen, 2001). Quality and performance measurements are generally an essential aspects of governance in local framework and the focus is moving from perceiving regulations to quantifiable performance measurements (Pollit & Bouckaert, 2000). BSC is a significant instrument for managing public organizations in order to promote such managerial culture (Chan, 2004).

However, government authorities are dynamic entities and the rational path is not often naturally applicable. BSC should be implemented by the local government's authorities taking into account the characteristics of such authorities. Wisniewski & Olafsson (2004) outlines six important development elements of BSC in local Governments Authorities:

- 1- The method is just as critical as the result.
- 2- Strategic map is an important component in order to implement BSC successfully.
- 3- While the four BSC conventional viewpoints might be sufficient, they often need to be relabeled in order to remain relevant.
- 4- BSC is a challenging system for governmental agencies that are compressed in the periods and materials, which are popular in present situations where chosen officials tend to recognize the allocation of resources based on the provision of forefront service instead of operational rear support.
- 5- Local government authorities should have a strong contribution from top executives, simultaneously, a real and specific value for members who will apply and develop BSC.
- 6- Due to the intricacy of multiple governmental services, there are many challenges in combining BSC in distinct areas of a government agencies, yet the application of an effective strategic chart can render it simple.

Local government official's expertise and knowledge recommend that a crucial level of organizational members involvement, the assets to execute the process, self-belief, strategy and results are within the considerations needed for a successful implementation of BSC (Chan, 2004). Over many decades, the implementation and development of BSC within managerial performance has been widespread. Experimental argument from industrialization sector tends to surpass that of public sector settings (Moxham & Boaden, 2005).

In local government bodies, BSC's practices concentrate not only on cost, but furthermore on productivity and performance. Wisniewski & Olafsson (2004) stated that the viewpoints varying among private and public institution have an

implicit reasonable structure. In private organizations, the main objective is fiscal and economic, and the knowledge and innovation perspective encourages an organization to enhance its procedures, namely, the inner functions perspective, which affects the outcomes of the perspective of consumer or client, which eventually guide to better performance, financially and economically. Alternatively, in public sector, the growth and knowledge viewpoint is vital for the fiscal or financial viewpoint, which is perceived as an enabler rather than a purpose, and the ultimate goal is to shed the light on customer or client perspective. Researcher states that the application of BSC in public settings, in general, is still facing challenges and complexities within the implementation process (Moullin, 2004). Likewise, Wisniewski & Olafsson (2004) noted that it would be harder to develop and implement BSC through Local governmental agencies with complex and potential service diversity than in private sector.

3. Research Methodology

A survey research structure was adapted in this study. The population is composed of 120 administrators from the four chosen Lebanese governmental bodies: 30 managers from ministry of finance, 30 managers from ministry of energy and water, 30 managers from Electricity of Lebanon, and 30 administrators from Beirut municipality. From 120 managers, we obtained 90 responses from the four governmental authorities distributed as follows: 18 responses from ministry of finance, 17 responses from ministry of energy and water, 28 responses from Electricity of Lebanon, and 27 responses from Beirut municipality. Close-ended questions were used in the research questionnaire, which is divided into four categories representing the balanced scorecard perspectives, requiring participants to select their opinions from a specific set of answers based on a numeric Likert scale from 1 to 5 ranging from “Not Achieved” to “Very Well Achieved”. Using SPSS (vers. 22), descriptive analysis including mean and standard deviation were measured to investigate and evaluate each category. The questionnaire subjects were based on data previously mentioned in published journals to assure the reliability of the research instrument. Moreover, Cronbach alfa is used to assess the questionnaire validity.

4. Analysis of Data and Outcomes

The goal of the research is to respond to the questions as described in the methodology of the paper. The questionnaire will be evaluated based on responses from managers in Ministry of Finance, Ministry of Energy and Water, Electricity of Lebanon, and Beirut Municipality. The responses will guide to classify the perspectives of balanced scorecard depending on each group point of views.

The first question illustrates the number of respondents who participate in the questionnaire in each governmental institution. As presented in table 1, it was realized that 25 respondents belong to Ministry of Finance, 18 respondents belong

to ministry of Energy and Water, 20 respondents belong to Electricity Du Liban, and 27 respondents belong to Beirut Municipality.

Table 1. Q1: In which governmental institution you are employed?

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Ministry of Finance	25	27.8	27.8	27.8
Ministry of Energy & Water	18	20.0	20.0	47.8
Electricity Du Liban	20	22.2	22.2	70.0
Beirut Municipality	27	30.0	30.0	100.0
Total	90	100.0	100.0	

Source: Researcher' own data

First category: Fiscal or financial plan as a strategic implementation point of view

The participants were asked to show to what degree their governmental authority would meet their financial or fiscal goals.

Table 2. Q2: Does your ministry / municipality / organization deliver products and services that boost the collection of earnings and revenues

	Frequency	Percent	Valid Percent	Cumulative Percent
Not Achieved	20	22.2	22.2	22.2
Weakly Achieved	25	27.8	27.8	50.0
Fairly Achieved	20	22.2	22.2	72.2
Well Achieved	16	17.8	17.8	90.0
Very Well Achieved	9	10.0	10.0	100.0
Total	90	100.0	100.0	

Table 3. Q3: Does your ministry / municipality / organization possess a superior financial platform through which it maintain appropriate, reliable, and accurate fiscal data

	Frequency	Percent	Valid Percent	Cumulative Percent
Not Achieved	16	17.8	17.8	17.8
Weakly Achieved	27	30.0	30.0	47.8
Fairly Achieved	34	37.8	37.8	85.6
Well Achieved	10	11.1	11.1	96.7
Very Well Achieved	3	3.3	3.3	100.0
Total	90	100.0	100.0	

Table 4. Q4: Does your ministry / municipality / organization achieved a balanced budget

	Frequency	Percent	Valid Percent	Cumulative Percent
Not Achieved	22	24.4	24.4	24.4
Weakly Achieved	32	35.6	35.6	60.0
Fairly Achieved	20	22.2	22.2	82.2
Well Achieved	14	15.6	15.6	97.8
Very Well Achieved	2	2.2	2.2	100.0
Total	90	100.0	100.0	

Table 5. Q5: Does your ministry / municipality / organization operate adequately in terms of its liquidity situation

	Frequency	Percent	Valid Percent	Cumulative Percent
Not Achieved	28	31.1	31.1	31.1
Weakly Achieved	23	25.6	25.6	56.7
Fairly Achieved	20	22.2	22.2	78.9
Well Achieved	16	17.8	17.8	96.7
Very Well Achieved	3	3.3	3.3	100.0
Total	90	100.0	100.0	

Table 6. Q6: Does your ministry / municipality / organization manage and control the level of its debt

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	29	32.2	32.2	32.2
Weakly Achieved	28	31.1	31.1	63.3
Fairly Achieved	20	22.2	22.2	85.6
Well Achieved	10	11.1	11.1	96.7
Very Well Achieved	3	3.3	3.3	100.0
Total	90	100.0	100.0	

Table 7. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q2	90	1	5	2.66	1.282
Q3	90	1	5	2.52	1.019
Q4	90	1	5	2.36	1.084
Q5	90	1	5	2.37	1.194
Q6	90	1	5	2.22	1.120
Valid N (list wise)	90				

Source: Researcher' own data

Based on the first category of balanced scorecard point of view, the first 5 tables illustrate the relevant proportions by the number of participants from question 2 to question 6. Depending on table 2, it is noticed that, 27.8% of participants recognized that their governmental authorities have weak capabilities and achievements, 22.2 % indicate a fair achievement, while 10% report a very well achievement record in delivering products and services that boost the collection of earnings and revenues. This suggests that the governmental authorities are not well concerned about maintaining fiscal transparency, responsibility, and accountability. This means a deficiency in achieving fiscal objectives. Table 3 shows that 37.8% of participants reveal a fair achievement, 30% report a weak one, and 3.3% only state a very well accomplishment in possessing a superior financial platform through which it maintain appropriate, reliable, and accurate fiscal data. The significant proportion of fairly successful outcomes suggest that there is an issue with the implementation and execution of the strategy. Table 4 shows that 35.6% of respondents report poor achievement, 24.4% do not agree at all, and 2.2% only agree that their governmental institutions achieved a balance budgeting standards. Based on question 5, it is noticed that 31.1% of participants never agree, 25.6% have a weak achievement, while only 3.3% report a very well achievement that their governmental authorities operate adequately in terms of their liquidity situation. Finally, the results of question 6 in table 6 illustrate a null and weak achievement by which governmental authorities manage and control the level of their debts by a high response percentage, 32.2% for a null achievement and 31.1% for a weak achievement.

Consequently, depending on the descriptive statistics, table 7 shows the average means of participants relying on the five questions. All the answers with a mean between 2.22 and 2.66 suggest a poor connection on the effective implementation and execution of strategy in governmental authorities, particularly on fiscal or financial point of view. The delivery of products and services that boost the collection of earnings and revenues mentioned in table 2 represents the peak level of the mean with a value of 2.66 and indicates the lowest rated fiscal perspective. Managing and controlling the level of debt reported as the lowest degree of the mean with a value of 2.22 indicating a better achievement in the general fiscal point of view. Government authorities must call for financial improvement in developing and assessing the effective implementation of the strategy, through which they will help in enhancing their fiscal situation and lead to quality measurements of government authorities performance.

Second Category: Customer assessment as an aspect of the effectiveness implementation of strategy.

The participants were supposed to show the degree through which their governmental institutions would accomplish their customers' satisfaction, desires, and expectations in accordance with their implementation of strategy.

Table 8. Q7: Does your ministry / municipality / organization produce service quality based on customer driven strategy

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	17	18.9	18.9	18.9
Weakly Achieved	32	35.6	35.6	54.4
Fairly Achieved	19	21.1	21.1	75.6
Well Achieved	14	15.6	15.6	91.1
Very Well Achieved	8	8.9	8.9	100.0
Total	90	100.0	100.0	

Table 9. Q8: Does your ministry / municipality /organization support and boost consumer confidence and belief

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	17	18.9	18.9	18.9
Weakly Achieved	32	35.6	35.6	54.4
Fairly Achieved	20	22.2	22.2	76.7
Well Achieved	19	21.1	21.1	97.8
Very Well Achieved	2	2.2	2.2	100.0
Total	90	100.0	100.0	

Table 10. Q9: Does your ministry / municipality /organization improve customer satisfaction and retention through their service delivery

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	29	32.2	32.2	32.2
Weakly Achieved	31	34.4	34.4	66.7
Fairly Achieved	16	17.8	17.8	84.4
Well Achieved	11	12.2	12.2	96.7
Very Well Achieved	3	3.3	3.3	100.0
Total	90	100.0	100.0	

Table 11. Q10: Does your ministry / municipality /organization manage and organize resources efficiently and in a strategic way in order to create customer value

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	30	33.3	33.3	33.3
Weakly Achieved	27	30.0	30.0	63.3
Fairly Achieved	23	25.6	25.6	88.9
Well Achieved	8	8.9	8.9	97.8
Very Well Achieved	2	2.2	2.2	100.0
Total	90	100.0	100.0	

Table 12. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q7	90	1	5	2.60	1.216
Q8	90	1	5	2.52	1.094
Q9	90	1	5	2.20	1.124
Q10	90	1	5	2.17	1.063
Valid N (list wise)	90				

Source: Researcher' own data

The second phase of balanced scorecard is the customer or client aspect as a strategic implementation of strategy. Table 8 shows that 35.6% of respondents report a weak achievement toward producing service quality based on customer driven strategy, 15.6% well agree that their governmental institutions provide quality of services depending on a customer driven strategy. This results indicate that negative emphasis were placed on the provision service quality based on customer concentration and expectations. In face of this higher negative responses, we shouldn't turn a blind eye over the positive answers of other members of governmental authorities that have a truly commitments for the delivery of quality depending on customer-based. We notice in table 9, an equality in percentage as in table 8, regarding the support and boost in consumer confidence and belief, thus pushing governmental institutions toward improving their transparency and responsibility in operation, and that will come up with development and increasing in consumer trust and care. Increasing customer satisfaction and retention through the delivery of service tend to be weak as shown in table 10, where 34.4% of respondents do not agree with this objective, 32.2% of participants have a null achievement, and 12.2% of respondents well agree the achievement in improving customer satisfaction and retention. Table 11 shows that 33.3% of participants have not achieved and do not agree at all that their governmental authorities manage and organize resources efficiently and in a strategic way in order to create customer value, 30% of them have weak achievement, while 25.6% report a fair reporting toward this objectives. A reasonable number of respondents endorsed the creation of consumer value through the management and allocation of resources by their governmental authorities.

Based on the descriptive statistics in table 12, all participants reported a mean through 2.17 and 2.60. producing quality of service based on consumer driven strategy possesses the lowest rate in consumer perspectives category with 2,60, while managing and organizing resources strategically and efficiently in order to create consumer value report a better rate in this perspectives with 2.17. Governmental institutions have to update their definitions of customer support and service point of views, leading them to be critical in the development and analysis of the implementation and execution of the strategy, and will help improve their quality of customer relations as a main component in the delivery of quality of service achievements in governmental service domain.

Third category: Internal procedures as an effective strategic implementation

The participants had to demonstrate the degree by which governmental institutions, across inner method procedures goals, would be successful in implementing the strategy.

Table13. Q11: Does your ministry / municipality /organization explore continuous and sustainable development of the system procedure

	Frequency	Percent	Valid Percent	Cumulative Percent
Not Achieved	20	22.2	22.2	22.2
Weakly Achieved	29	32.2	32.2	54.4
Fairly Achieved	26	28.9	28.9	83.3
Well Achieved	15	16.7	16.7	100.0
Total	90	100.0	100.0	

Table 14 - Q12: Does your ministry / municipality /organization ensure service delivery taking into consideration resources and key tasks priority

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	26	28.9	28.9	28.9
Weakly Achieved	30	33.3	33.3	62.2
Fairly Achieved	26	28.9	28.9	91.1
Well Achieved	8	8.9	8.9	100.0
Total	90	100.0	100.0	

Table 15. Q13: Does your ministry / municipality /organization adapt performance and quality measures

	Frequency	Percent	Valid Percent	Cumulative Percent
Not Achieved	27	30.0	30.0	30.0
Weakly Achieved	31	34.4	34.4	64.4
Fairly Achieved	26	28.9	28.9	93.3
Well Achieved	6	6.7	6.7	100.0
Total	90	100.0	100.0	

Table 16. Q14: Does your ministry / municipality /organization employ measures that define consumer long term needs and wants

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	27	30.0	30.0	30.0
Weakly Achieved	29	32.2	32.2	62.2
Fairly Achieved	25	27.8	27.8	90.0
Well Achieved	8	8.9	8.9	98.9
Very Well Achieved	1	1.1	1.1	100.0
Total	90	100.0	100.0	

Table 17. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q11	90	1	4	2.40	1.015
Q12	90	1	4	2.18	.955
Q13	90	1	4	2.12	.922
Q14	90	1	5	2.19	1.004
Valid N (list wise)	90				

Source: Researcher' own data

The third phase of an effective strategy implementation using balanced scorecard is the internal procedure. Table 13 illustrates that 32.2% of respondents stated that their governmental institutions have poor achievement in continuous and sustainable development of the system process while 28.9% of them have positive record and agreement that their authorities employ a constant and sustainable system development procedure. Table 14 shows that 33.3% of participants stated that their governmental authorities weakly ensure the delivery of service through the resources and main tasks priorities, while surprisingly 28.9% of them reported a negative and fair achievement of this objective. Such discrepancies require a strong attention from governmental authorities to keep a keen eye on the nature of tasks priorities and the level of professionalism of executives and their public and political belonging in performing their functions. The weak adaptation to quality and performance measurements, shown in table 15 obsessed a passive achievement, since between 30% and 34.4% of respondent's admitted that their authorities do not have an adequate performance indicators, while in contrast there is a reasonable percentage by 28.9% stated the existence of such system in their governmental institutions. Employing measures that define consumer long term needs and wants, as shown in table 16, represents an approximately equal percentage as the consideration of continuous and sustainable development of the system procedure illustrated in table 15. Based on both table mentioned, governmental institutions have to improve and enhance a performance measurement standard to ensure sustainability of system and consumer future desires and expectations. Requiring sustainable development and system improvement possessed the high mean of 2.4, followed by the employment of measures that define consumer long term needs and wants with 2.19. Governmental authorities should develop modern technologies to restructure their inner system processes, based on quality performance measures and indicators, thus leading to increased revenue and consumer needs and wants.

Fourth category: Growth and Learning point of view

The participants had to show to what degree they find their governmental authorities effective in implementing the strategy using growth and learning priorities.

Table 18. Q15: Does your ministry / municipality /organization’s employees have adequate skills and experience to execute their job obligations

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	15	16.7	16.7	16.7
Weakly Achieved	18	20.0	20.0	36.7
Fairly Achieved	26	28.9	28.9	65.6
Well Achieved	29	32.2	32.2	97.8
Very Well Achieved	2	2.2	2.2	100.0
Total	90	100.0	100.0	

Table 19. Q16: Does your ministry / municipality /organization perform training session and seminars to supply staff members with innovative skills and proficiency

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	19	21.1	21.1	21.1
Weakly Achieved	26	28.9	28.9	50.0
Fairly Achieved	26	28.9	28.9	78.9
Well Achieved	18	20.0	20.0	98.9
Very Well Achieved	1	1.1	1.1	100.0
Total	90	100.0	100.0	

Table 20. Q17: Does your ministry / municipality /organization generates a powerful working environment (staff satisfaction and retention, valuable communication and interaction, team work spirit, and coordinating the authority’s mission and vision)

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	24	26.7	26.7	26.7
Weakly Achieved	22	24.4	24.4	51.1
Fairly Achieved	28	31.1	31.1	82.2
Well Achieved	13	14.4	14.4	96.7
Very Well Achieved	3	3.3	3.3	100.0
Total	90	100.0	100.0	

Table 21. Q18: Does your ministry / municipality /organization provide strategic growth, learning, and feedback

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Not Achieved	34	37.8	37.8	37.8
Weakly Achieved	19	21.1	21.1	58.9
Fairly Achieved	25	27.8	27.8	86.7
Well Achieved	10	11.1	11.1	97.8
Very Well Achieved	2	2.2	2.2	100.0
Total	90	100.0	100.0	

Table 22. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q15	90	1	5	2.83	1.124
Q16	90	1	5	2.51	1.073
Q17	90	1	5	2.43	1.132
Q18	90	1	5	2.19	1.131
Valid N (list wise)	90				

Source: Researcher' own data

The fourth and last category shows the level of contribution of managers in their governmental institutions toward learning and growth. Table 18 indicates that 32.2% of respondents considered that their employees have adequate skills and experience to execute their job obligations, 28.9% report a fair requirements held by employees to execute their job functions. Performing training and seminars to staff members with innovative skills possesses a high percentage, as shown in table 19, with 28.9% for weakly and fairly achieved. Such results showed that some governmental institutions are performing training and seminars sessions in order to instill innovative skills in employee's performance while others have a weak attempt to consider such function for their staff members. Table 20 shows that, 31.1% of respondents believed that their governmental institutions executives' generate a powerful working conditions for their staff members while 26.7% of them do not agree at all and have a negative and unsatisfactory working conditions. Staff satisfaction, valuable interaction and communication, team work spirit, and coordinating the institution's mission and vision should be improved and learned in each governmental institutions and across all their managers in order for employees to perform their job well. Throughout the mentioned results, it is not a secret to find out that 37.8% of participants reported, as shown in table 21, that their governmental institutions do not provide at all strategic growth, learning, and feedback in order to maintain and update their strategy implementation process, while 27.8% of respondents indicates that their governmental authorities encourage feedback in order to provide an updated strategic growth and learning perspectives.

All reported answers have a mean between 2.19 and 2.83 which means that the answers varied between weakly and fairly achieved, leading to support the weak point of effective implementation of strategy in governmental authorities, particularly on learning and growth insights.

5. Conclusions

In light of the revolution facing Lebanon at this delicate and sensitive stage, which stems from the state's failure to perform its tasks effectively and efficiently, the absence of financial control that led to a widespread of corruption across all governmental authorities, the lack of transparency and accountability that

produced a lack of satisfaction, confidence and trust across Lebanese citizens, political interference and the sectarian quotas, prioritize the private interest over the public interest, and other related public concerns, all these factors and other were also considered major obstacles in the implementation of an effective strategy. In addition, the failure of the Lebanese government to take appropriate reform and economic measures through which it demonstrated its ability to positively push the economic and social life and establish an effective strategic vision had forced the international community and donor countries to freeze their aid especially the financial support approved by Cedar conference in France.

In Lebanese governmental authorities, strategy frequently fails. This failure appeared not only due to its bad plan, but also due to its weak implementation. Because effective implementation of strategy is crucial to any governmental institutions growth and development, it is significant to examine a particular managerial framework that can be considered as an added value and support in this concern, namely, the balanced scorecard model. This model is one the most efficient and effective contribution that Lebanese government authorities must taking into consideration when trying to effectively implement their strategies and tackling the above mentioned shortcomings, especially when considering the financial, consumer, inner procedure, and growth and learning goals. Based on the questionnaire results, Lebanese governmental authorities need to participate more and more in enhancing their role toward the adoption and development of the balanced scorecard model seeking an effective implementation of strategy and quality performance measures. Based on the balanced scorecard four categories, the assessment and evaluation of respondents' answers highlight a set of findings and results that should be taken into account as a treatment for Lebanese governmental institutions in their future strategic road: first of all, establishing a superior fiscal or financial platform through which Lebanese governmental authorities maintain appropriate, reliable, and accurate fiscal data. In addition, the platform will provide an accurate control and management over the level of debt, liquidity, budget, and collection of earnings and revenues. Second, establish a customer driven strategy and quality of service delivery aiming to gain consumer satisfaction, retention, trust, and confidence; and be able through it to manage and allocate resources efficiently and in a strategic way in order to create customer value. Third, developing sustainable internal system and procedure aimed to ensure delivery of service quality and take into consideration feasible and effective resources, key tasks priorities, transparency, accountability, consumer long term needs and wants, and performance measurements and quality standards. Fourth, recruiting employees with adequate skills and experience away from political interference and sectarian distribution, so that they will perform and execute their job for the public and state interest and not based on their political belonging. In addition, governmental authorities should, on monthly or yearly basis, conduct training sessions and seminars to cultivate newly innovative and creative skills in the spirit of their staff members. Furthermore, staff satisfaction, retention, team work spirit, valuable communication and interaction, and the coordination of

mission and vision will enhance and improve the strategic thinking, growth, and learning of executives in Lebanese governmental authorities.

The research is limited only to the four governmental authorities mentioned and do not cover all Lebanese governmental institutions. To be more accurate, the paper should be expanded to include and test more governmental agencies and their dedications toward the adoption an implementation of balanced scorecard model paving the road to an effective improvement in the implementation of strategy in public and governmental administration.

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