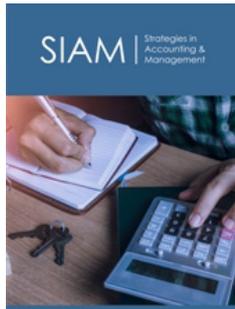


Applying Balance Score Card for Greek Municipalities

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Introduction

The balanced record (BSC) was introduced in 1992 by Kaplan and Norton [1] to supply a framework for choosing multiple performance measures targeted on crucial aspects of business. Kaplan and Norton developed the BSC to supplement money measures with in operation measures orientated toward customers, internal processes, learning and growth activities [1,2]. Although originally the BSC was designed for the non-public sector, later Kaplan and Norton [1] urged its application to the not-for-profit and public sector, including Municipalities [3]. The BSC was promoted as a tool to develop strategy management, linking ways and performance indicators [4]. Although some experiences of BSC in Municipalities' Organizations exist, [5-8] but have not been Performed analysis of the implementation process, for Greek Municipalities (G.M.).

Purpose

The purpose of this paper is to describe the applying of a BSC to G.M.

Content of the Program

The implementation of the Framework comprises three (3) stages:

Statement of public destination

The Declaration of Destination(strategy), vision, Strengths Weaknesses Opportunities Threats (S.W.O.T.) analysis according to the previous Greek and international examples is a prerequisite for the future mapping of the Public Organization into four (4) categories that will be identified in the following dimensions: Citizens-Customers, Internal Processes, Employee Learning and Growth-Continuous Improvement and Available Financial resources.

Determination of strategic goals by objective

For each one of the four perspectives of the model, a three-level subsystem is employed which contains one strategic goal, three to four objectives and up to five indicators drive for every objective. The strategic goal definition is the first think that described in the BSC for every perspective and also the method is completed with the choice of the objectives and also the indicators of the four scorecard's views [8]. The selection of performance indicators presented in the Balanced Scorecard (BSC) must be based on the vision and strategy of the organization (Figure 1).

Develop strategic interaction map

Interconnecting strategic goals as a logically consistent chain of cause-and-effect relationships: A Strategy illustrating and Communication Tool.

Discussion-Recommendations

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

aim and represents a step in the direction of strategic planning and budgeting in the public sector sphere as Municipalities are. This paper gathers the implementation of BSC in Greek Municipals. On the whole, the implementation of BSC in can be very helpful in terms of attaining the goals of the organization, reducing uncertainty

and communicating the contribution of the different activities to both managers and politicians, thus promoting a new means of dialogue between the vision and the strategy of the organization [9,10]. Future research will reveal interesting findings about the implementation of BSC in sports organizations.



Figure 1: Balanced scorecard for the public and nonprofit Sectors.

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