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# THE USE OF THE BALANCED SCORECARD IN THE IMPLEMENTATION OF THE STRATEGY TO SUPPORT THE DEVELOPMENT OF SPORT AND RECREATION IN THE CITY OF LUBLIN

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**Summary:** The purpose of this article is to present the essence of the Balanced Scorecard adapted to the needs of public sector units and to present the application of the Balanced Scorecard in the implementation of the "Strategy to support the development of sport and recreation in Lublin". Modifications of the Balanced Scorecard for a public organization require a change in the order of the Balanced Scorecard perspectives. The City of Lublin identified the following perspectives: customer, internal processes, development and financial. The objectives and measures in particular perspectives are given in three strategic areas: certified sports, school sports and recreation. The conclusion indicates the need to use both lagging and leading indicators, as well as quantitative and qualitative, financial and non-financial ones. This is due to the general concept of the Balanced Scorecard, which must balance various elements, including the types of measures.

**Keywords:** the Balanced Scorecard, the strategy of sports development, measure.

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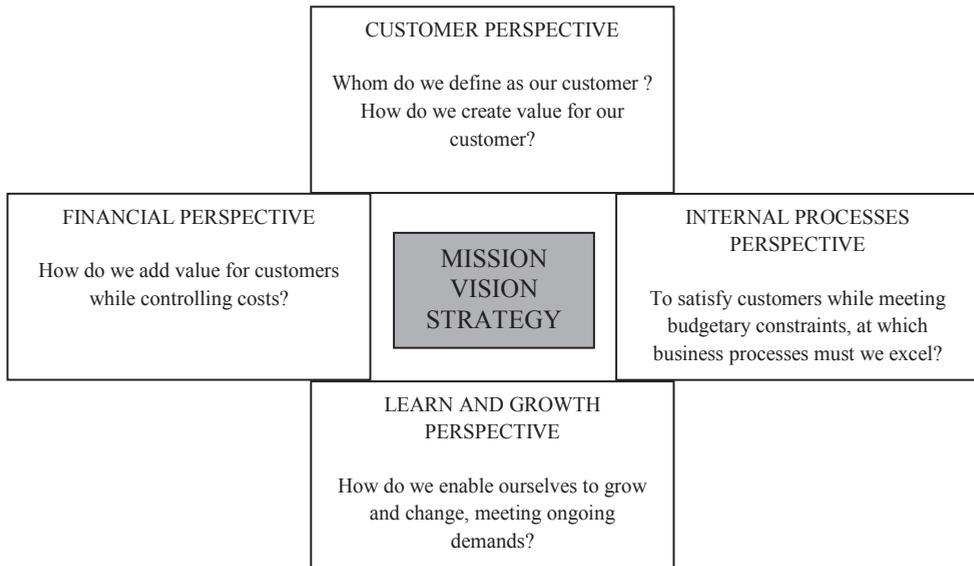
## 1. Introduction

In Poland, the Balanced Scorecard is used in a number of private companies and public sector entities. The pioneering implementation of the Balanced Scorecard took place in the City of Tarnow, which was the first local government unit in Poland to adopt this concept [Ćwiklicki, Władyka 2009]. Subsequent implementations took place in the municipality of Dobczyce, in the City of Łańcut, in the Mazovia Province Marshal's Office, the Customs Office in Warsaw and in the City of Hrubieszów [Zrównoważona... 2011; *Strategia rozwoju miasta...* 2007; *Strategia urzędu...* 2006; *Strategia działania...* 2010; *Strategia rozwoju społecznego...* 2007].

The main objective of this paper is to present the essence of the Balanced Scorecard tailored to the needs of public sector entities and to provide the Balanced Scorecard implementation strategy to support the development of sport and recreation in Lublin.

## 2. The Balanced Scorecard for public sector units

The primary objective of the Balanced Scorecard is to ensure the implementation of strategy development. It is presented in the form of objectives related by cause and effect, and formulated mostly in four perspectives<sup>1</sup>: financial, customer, internal processes and development. For each goal a program for its implementation (strategic initiative) is assigned, together with the performance measure and its target value. The use of the Balanced Scorecard evolved from a multifaceted system of performance measurement, through the visualization of a business strategy by using the so-called strategy maps, up to a comprehensive system of strategic management [Kaplan, Norton 1996, p. 8; Kaplan, Norton 2004, p. 9; Nita 2008, p. 433; Szychta 2008, pp. 488-493].



**Fig. 1.** The strategic questions specific to each of the perspectives of the Balanced Scorecard for the public sector units

Source: own study based on [Niven 2008, p. 49].

The modification of the Balanced Scorecard for public sector needs occurred thanks to the city of Charlotte, North Carolina, USA, which was the first city in the world to implement this concept. The creators of the Balanced Scorecard, R.S. Kaplan and D.P. Norton, took part in this groundbreaking event. It is now being effectively

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<sup>1</sup> The term perspective is understood as the essential field (area) of the activity of an organization, which is also the point of view of the assessment of the organization.

implemented by public sector organizations. Other cities that have implemented the Balanced Scorecard are: Atlanta, Austin, Bellevue, Brisbane, Charlotte, Dallas, Gothenburg, Johannesburg, Larvik, Portland, San Diego, Seattle, Vaestervik, Cape Town, and West des Moines [Nieplowicz 2006, p. 213].

The order of the perspectives of the Balanced Scorecard for public sector entities is as follows: the customer perspective (social), the financial perspective, the internal business processes perspective and the development perspective. Figure 1 presents the strategic questions specific to each of the perspectives. The same as for businesses, ensuring a balance in these four perspectives is a prerequisite for achieving the strategic goals of the city.

The construction of each perspective results from the reply given to the so-called strategic questions which are presented in Figure 1. The Balanced Scorecard for the city determines its conditions of existence, i.e. meeting the needs of the local community, and not just compliance with the budgetary discipline. It should also inform the public and the employees about the effects of the activities of the local government units, as well as about the factors determining their mission and strategic objectives.

### **3. Balanced Scorecard for the city of Lublin in the area of supporting the development of sport and recreation**

The President of Lublin established a project team to develop a strategy to support the development of sport and recreation. The participants of this team were the heads of the following departments of the City of Lublin: the Department of Sport and Tourism, the Department of Education, the Department of Health and Social Affairs, the Director of the Municipal Sports and Recreation and the General Counsel of the Municipal Sports and Recreation. Other people, such as the employees of the departments mentioned above, as well as sport representatives and external consultants, were temporarily appointed to participate in the project.

The project team developed a mission and strategic objectives identified in the area of supporting the development of sport and recreation in three strategic areas: certified sport, school sports and recreation. In the process of developing the strategy, the Balanced Scorecard methodology has been used. The mission of the city of Lublin in the area of the development of sport and recreation is shown in Figure 2.

The Balanced Scorecard for the strategy to support the development of sport and recreation in the city of Lublin is presented in Table 1. The following sequence of four perspectives of the Balanced Scorecard was established:

- the customer perspective,
- the internal processes perspective,
- the development perspective,
- the financial perspective.

<b>LUBLIN – A REGIONAL SPORTS CENTER AND AN IMPORTANT SPORTS AREA IN POLAND</b>
We strive to raise the standard of living in the city by providing facilities for the physical activities of residents and visitors.
By supporting selected sports disciplines, we aim at achieving the highest results leading to the strengthening of social bonds and a sense of pride in local residents.
Thanks to achieving the highest levels of sports in selected disciplines we provide residents with high quality sport events.

**Fig. 2.** The mission of the city of Lublin in the area of sport and recreation

Source: [*Strategia wspierania...* 2011, p. 13].

**Table 1.** The Balanced Scorecard for the strategy to support the development of sport and recreation in the city of Lublin

Customer perspective	Internal processes perspective	Development perspective	Financial perspective
1. Improving the physical condition of the inhabitants of the city 2. Increase in the percentage of physically active students 3. High scores in individual and team sports, and among people with disabilities	1. Improving the management and utilization of sports infrastructure 2. The improvement in the school pyramids 3. The implementation of educational curricula in the field of sport and recreation 4. Improving the organization of physical education lessons and other sports activities	1. Raising the competence of teachers, trainers and managers 2. Sports infrastructure development and the adaptation of the existing facilities to serve in recreation 3. Raising the awareness of the importance of sport and physical activity	1. Providing funds to implement the strategy 2. Providing resources to implement the strategy of the city budget 3. Providing resources to implement the strategies of non-budgetary funds

Source: own study based on [*Strategia wspierania...* 2011, pp. 1-20].

For each of the strategic areas (certified sport, school sports, recreation) a strategy map in the four perspectives of the Balanced Scorecard, strategic goals and their measures were developed. This paper discusses in detail the strategic objectives and measures for their implementation in the field of "school sports", as shown in Tables 2-5.

In the customer perspective three strategic objectives were specified: an increase in the percentage of students participating in physical education classes (C1.), an increase in the percentage of students participating in extracurricular sports activities (C2.) and laying the foundations of the training pyramids in the chosen disciplines (C3.). To measure the degree of achievement of C1., two meters C1.1. (the number

**Table 2.** Objectives and measures of the Balanced Scorecard in the area of “school sports” in the customer perspective

STRATEGIC OBJECTIVE	MEASURE
C1. Increase in the percentage of students participating in physical education classes	C1.1. Number of students exempted from P.E. / total number of students C1.2. Conditions for the implementation of lessons (number of instructional groups in the gym)
C2. Increase in the percentage of students participating in extracurricular sports activities	C2.1. Number of students participating in extracurricular sports activities / number of students in the school C2.2. Number of students participating in interscholastic sports competitions / Number of students in the school
C3. Laying the foundations for the training pyramids in the chosen disciplines	C3.1. Number of training groups divided by age, gender in the chosen disciplines C3.2. Number of students trained in clubs C3.3. Number of sports classes

Source: [*Strategia wspierania...* 2011, pp. 17-20].

of students exempted from P.E. / total number of students) and C1.2. (the conditions for the implementation of the lesson (the number of instructional groups in the gym)) were defined. The Department of Education was made responsible for the achievement of C1.

Similarly, for C2. two measures C2.1. (the number of students participating in extracurricular sports activities / the number of students in the school) and C2.2. (the number of students participating in interscholastic sports competitions / the number of students in the school) were also defined. The Department of Sport and Tourism was identified as responsible for the achievement of C2.

For C3. three measures were selected: C3.1. (the number of training groups divided by age and gender in the chosen disciplines), C3.2. (the number of students trained in clubs) and C3.3. (the number of sports classes). In this case, the Department of Sport and Tourism was appointed as the entity responsible for achieving C3.

In the internal processes perspective, five strategic objectives and twelve measures were indicated. To achieve I1. (enhancing the attractiveness of physical education) it is necessary “to provide priority access to the sports facilities for physical education classes (rather than organizing other physical education activities and competitions)”. The responsible units are the Department of Education and the Department of Sport and Tourism. Three measures were identified to evaluate the achievement of I1.

To achieve objective I2. (improving the organization of physical education and sports extracurricular activities) the implementation of the following five actions is needed: ”strengthening the supervision of the implementation of the curriculum”, ”planning physical education in accordance with regulations”, ”increasing the availability of sports infrastructure for the needs of physical education at school (mainly by prioritizing physical education – first we plan P.E. lessons, then other

**Table 3.** Objectives and measures of the Balanced Scorecard in the area of “school sports” in the internal processes perspective

STRATEGIC OBJECTIVE	MEASURE
I1. Enhancing the attractiveness of physical education	I1.1. The results of surveys among students I1.2. Training teachers and students („Junior Sports Organiser”) I1.3. Educational package offered the school in the field of physical education
I2. Improving the organization of physical education and sports extracurricular activities	I2.1. The number of students participating in physical education and sports extracurricular activities I2.2. The number of players actively engaged in extra-curricular sports activities in schools I2.3. The number of educators employed in sports clubs organizing extra-curricular sports activities
I3. Improving the efficiency of school sports infrastructure	I3.1. The number of “unused hours” in the sport facilities during school hours
I4. Designing and implementing a system for selecting sports talents	I4.1. The implemented system for selecting sports talents I4.2. The implemented incentive system for teachers ‘ talents
I5. Improving the system of sports competitions in schools	I5.1. The analysis of the system of sports competitions in schools I5.2. The introduction of three new disciplines I5.3. Including three sports disciplines in the league system

Source: [*Strategia wspierania...* 2011, pp. 17-20].

subjects)”, ”organizing competitions outside the core curriculum, mostly at weekends” and ”providing access to the sports infrastructure in other locations, if the school is not equipped with the necessary facilities”. The Department of Education was designated as the body responsible for the implementation of the actions identified above. Three measures were selected for I2.

For I3. (improving the efficiency of the school sports infrastructure) one measure and four actions were assigned: ”the diagnosis of the current use of the school infrastructure”, ”the implementation of the system to monitor the use of the school infrastructure”, ”centralizing the management of sports facilities where there is the opportunity to achieve economies of scale in costs and revenues and an increase in the level of use” and ”planning school sports infrastructure ‘from the end’ taking into account the needs of future users”. The Department of Sport and Tourism and the Department of Education were made responsible for the implementation of the first two actions, while the Department of Education and the Municipal Sports and Recreation were assigned to implement the third and the fourth action.

For I4. (designing and implementing a system for selecting sports talents) two measures and one action was defined: ”the implementation of the leading role of the ”real” sports classes (in accordance with the requirements of the organization of sports

classes)". The Department of Education and the Department of Sport and Tourism are the units responsible.

For I5. (improving the system of sports competitions in schools) three measures were selected and one action: "the use of sports infrastructure after school hours for the organization of sports competitions". The Department of Education and the Department of Sport and Tourism are the units responsible.

**Table 4.** Objectives and measures of the Balanced Scorecard in the area of "school sports" in the development perspective

STRATEGIC OBJECTIVE	MEASURE
D1. Raising the awareness of parents and physicians of the importance of physical activity of children and adolescents	D1.1. The survey among parents D1.2. The introduction of "parents" meetings with P.E. teachers- once a year in each class
D2. Improving the competence of teachers to teach PE	D2.1. Number of teachers participating in training conferences organized by teachers – trainers and sports associations D2.2. Number of teachers – qualified instructors and coaches working in sports clubs
D3. Improvement of school sports infrastructure	D3.1. Number of newly built sports facilities D3.2. Number of refurbished sports facilities

Source: [*Strategia wspierania...* 2011, p. 17-20].

In the development perspective, three strategic objectives and six measures were indicated. The achievement of D1. (raising the awareness of parents and physicians of the importance of physical activity of children and adolescents) is determined by the implementation of the action "to create an educational program for school principals, teachers and parents (including the employment of sports animators and encouraging sport celebrities to promote sports among children and adolescents)". The Department of Sport and Tourism and the Department of Education are responsible for implementing these measures. Two measures were indicated to measure the degree of achievement of D1. The Department of Education and the Department of Sport and Tourism were made responsible for achieving D2. (improving the competence of teachers to teach PE).

To achieve objective D3. (the improvement of school sports infrastructure) it is essential to implement the following activities: "defining the standards for equipping schools with recreation and sports facilities", "preparing the investment scheme to adapt the existing school infrastructure to the standards" and "preparing further investments to meet the standards". The Department of Education, the Department of Sport and Tourism and the Municipal Sports and Recreation are responsible for implementing these activities. Two indicators to measure the degree of achievement of D3. were indicated.

**Table 5.** Objectives and measures of the Balanced Scorecard in the area of “school sports” in the financial perspective

STRATEGIC OBJECTIVE	MEASURE
F1. Providing funds for the implementation of the strategy	F1.1. The amount of funds in PLN
F2. Providing funds for the implementation of the strategy: from the Ministry of Sport and Tourism	F2.1. The amount of funds raised in PLN
F3. Providing funds for the implementation of the strategy: from the Ministry of Education	F3.1. The amount of funds raised in PLN
F4. Providing funds for the implementation of the strategy: from Sponsors / Patrons	F4.1. The amount of funds raised in PLN
F5. Providing funds for the implementation of the strategy: from the Foundation for the Development of Sport in Lublin	F5.1. The amount of funds raised in PLN
F6. Providing funds for the implementation of the strategy: from EU funds	F6.1. The amount of funds raised in PLN
F7. Providing funds for the implementation of the strategy: from the Marshal	F7.1. The amount of funds raised in PLN
F8. Providing funds for the implementation of the strategy: from the budget of the city	F8.1. The amount of funds in PLN

Source: [*Strategia wspierania...* 2011, pp. 17-20].

In the financial perspective F1. (the provision of funds for the implementation of the strategy) has been formulated as the primary objective. This will be achieved through the specific objectives of F2.- F8. For each objective one measure was defined. For the goals of F2., F3. and F6., concerning obtaining funds from the Ministry of Sport and Tourism, the Ministry of Education and the European Union, two activities are necessary: ”cyclic monitoring of the availability of funds” and ”applying for funds”. The Department of Sport and Tourism and the Department of Education are responsible for implementing these measures.

Achieving F4. (the provision of funds for the implementation of the strategy: from Sponsors / Patrons) is possible through the implementation of two activities: ”the preparation of professional listings for sponsors (e.g. based on mass events for children and young people) and ”the cooperation program with potential and current patrons of school sport”. The people responsible for the implementation of the first action are the managers responsible for each discipline. The second action is the responsibility of the Department of Sport and Tourism and the Department of Education.

For F5. (the provision of funds for the implementation of the strategy from the Foundation for the Development of Sport in Lublin) one action was indicated, namely: ”the program to promote talents in the sport of children and adolescents”. The entity responsible for the implementation of this action is the Foundation for the Development of Sport in Lublin.

Achieving F7. (the provision of funds for the implementation of the strategy from the Marshal) is determined by the realization of three actions: "to coordinate the funding of sport in schools in the budgets of the city and the province", "to establish funding opportunities through the Office of the Marshal in selected areas within the strategy to promote sport in the city" and "to cooperate with the Marshal's Office in developing a strategy for the financing of sport in order to use the funds from the ESF and others". The entity responsible for the implementation of this action is the Department of Sport and Tourism. The President / Council of the City is designated as the person responsible for F8.

For the realization of the strategy a team responsible for monitoring the implementation of that strategy should be set up. This team should draw up reports on the degree of the implementation of the strategy and make them available to all interested parties. At least once a year there should be made a summary of the strategy, the conclusions of which should be correlated with the development of the city budget for the next year.

#### **4. Conclusion**

The example of the Balanced Scorecard for the City of Lublin in the area to support the development of sport and recreation is an example of the transfer of the solutions used in units of the private sector to the public sector. This case can serve as an inspiration for other local government units in developing or updating their strategies in different areas. In fact, all the perspectives, goals and their measures were adequately selected. The authors of this concept, R.S. Kaplan and D.P. Norton [1992, 2011], clearly put the emphasis on the use of various types of measures. Indeed, the word "balanced" in the name of the concept refers to the need to balance a number of different elements. It is vital that the balanced scorecard should include different types of measures: financial and non-financial, quantitative and qualitative, measures relating to the long and short-term objectives as well as measures of the past and the future – (lagging and leading indicator).

In the discussed case, the Balanced Scorecard for the City of Lublin in the area of supporting the development of sport and recreation, apart from a set of measures of the achievement of objectives (the so-called measures of the past, such as the number of students participating in P.E. classes), also includes factors of the future success (e.g. the number of teachers participating in training courses and conferences). Their presence is necessary because they determine the value of getting the planned measures, and inform how the city intends to achieve these objectives. It also includes the measures of quantity (e.g. the number of newly built sports facilities) and qualitative ones (the survey among parents). When creating the Balanced Scorecard, one should strive to ensure that every measure is a part of a cause-and-effect chain, which reflects the impact of achieving the objectives in each of the prospects for achieving the main objective and strategies of the city.

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## ZASTOSOWANIE ZRÓWNOWAŻONEJ KARTY WYNIKÓW W REALIZACJI STRATEGII WSPIERANIA ROZWOJU SPORTU I REKREACJI W LUBLINIE

**Streszczenie:** Celem artykułu jest przedstawienie istoty zrównoważonej karty wyników, dostosowanej do potrzeb miast, oraz jej zastosowania w realizacji „Strategii wspierania rozwoju sportu i rekreacji w Lublinie”. Modyfikacja zrównoważonej karty wyników na potrzeby organizacji publicznych wymagała korekty kolejności perspektyw. Dla Lublina określono następujące perspektywy: klienta, procesów wewnętrznych, rozwoju oraz finansową. Cele i mierniki w poszczególnych perspektywach zostały określone w trzech strategicznych obszarach:

sport kwalifikowany, sport szkolny oraz rekreacja. W podsumowaniu wskazano na potrzebę stosowania zarówno mierników przeszłości, jak i mierników przyszłości, ilościowych oraz jakościowych, finansowych i niefinansowych. Wynika to bowiem z koncepcji zrównoważonej karty wyników, w której należy równoważyć różne elementy, w tym rodzaje stosowanych mierników.

**Słowa kluczowe:** zrównoważona karta wyników, strategia rozwoju sportu, mierniki.