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THE ROLE OF THE BALANCED SCORE CARD IN EVALUATING AND IMPROVING THE PERFORMANCE OF SERVICE UNITS (APPLIED STUDY IN THE MAYSAN PASSPORT OFFICE)

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ABSTRACT

The research aims at diagnosing, evaluating and fitting the criteria and indicators used in evaluating the performance of service units, analyzing it and identifying its strengths to confront the threats represented by intense competition, and allowing the service unit to know its strengths to exploit the investment opportunities available to it and to diagnose weaknesses to reduce and overcome them, by Through the use of the balanced score card in the economic unit. The search was applied in the Maysan Passport Office for the years 2018, 2019, 2020, and where the balanced score card was applied with its six dimensions (financial, customer, internal operations, learning and growth, community environment, risks), and the research reached a set of conclusions, the most important of which were: The application of the balanced score card helps improve the performance of the Maysan and Basra passport offices through Improving the indicators of each dimension of the balanced scorecard.

INTRODUCTION:

Performance appraisal refers to a careful review that takes into account the issue of improving performance that compares actual performance with predetermined goals, and deviations between the achieved goals and the set goals are considered a starting point for generating alternatives to take corrective actions. One of the important considerations in improving performance is defining performance measures or indicators that represent measurable qualities that are used in evaluating and improving performance. These measures should reflect the critical factors in the economic unit that lead to improving performance. Therefore, the balanced scorecard technology must be applied for the purposes of evaluating and improving the performance

of economic units. The balanced scorecard represents a new dimension in the field of performance evaluation. Performance refers to the efforts made to achieve goals efficiently and effectively. The content of the balanced scorecard varies from one economic unit to another, but it can be designed in a way that takes into account the financial measures of performance in addition to the non-financial measures, and the strategy of the service unit is the axis around which the content of this card revolves. The balanced scorecard includes six dimensions by which performance can be evaluated and improved, namely: the financial dimension, the customer dimension, the internal operations dimension, the learning and growth dimension, the community environment dimension, and the risk dimension.

THE FIRST TOPIC: RESEARCH METHODOLOGY

Research Problem:

Service units suffer from problems in evaluating performance and the absence of applying modern approaches to this, as traditional financial measures are relied upon, and what is taken from the administration is its weak interest in applying contemporary concepts in performance evaluation by adopting financial and non-financial indicators and measures, and the research problem can be expressed through the question The following: (Can the application of the balanced scorecard help in evaluating and improving its performance?).

Importance Of the Research:

The importance of the research comes from the importance of the balanced scorecard, which helps in providing a realistic practical framework that links the measurement to both quantitative and qualitative criteria.

It also helps in translating the vision and mission of the economic unit into goals and thus into performance measures, as it presents through its measures the long-term strategy of the economic unit and ensures the elements of competitive success, and all of this is achieved through the feedback provided by this card.

RESEARCH OBJECTIVES:

The research aims at diagnosing, evaluating, and fitting the criteria and indicators used in evaluating the performance of service units, analyzing it and identifying its strengths to confront the threats represented by intense competition, and allowing the service unit to know its strengths to exploit the investment opportunities available to it and to diagnose weaknesses to reduce and overcome them by through the use of the balanced scorecard in the economic unit.

RESEARCH HYPOTHESIS:

The research is based on a basic premise: (The application of the balanced scorecard technology can help service units in evaluating and improving their performance).

RESEARCH METHODOLOGY:

To achieve the objectives of the research, the deductive and inductive approach was followed, as the deductive approach was relied on in the theoretical aspect, and the inductive approach was relied on in the applied aspect of the research, where it relied on field coexistence and interviews with officials in the research sample.

RESEARCH POPULATION AND SAMPLE:

The research community is represented by the passport offices of the Iraqi Passports Directorate, and the research sample is represented by the Maysan Passport Office for the years 2018, 2019, and 2020.

THE SECOND TOPIC: THE THEORETICAL SIDE OF THE RESEARCH

The Concept and Importance of The Balanced Scorecard:

The balanced scorecard is seen as a system for measuring performance in an organized manner through which the strategy of the economic unit can be translated into clear goals that include a set of appropriate measures to evaluate its performance with the availability of performance standards related to its work and that should be done in order to achieve the goals (Atkinson, et.al, 2001). :408).

Thus, the basic concept of the balanced scorecard is based on the idea of using both financial and non-financial measures in evaluating performance in order to provide information that is more appropriate to its users in response to the internal and external environment changes of economic units and the accompanying rapid and successive changes in a way that helps in evaluating and improving the performance of the unit Economics in general (Jackson & Sawyers, 2009: 372).

The balanced scorecard is also seen as a set of financial and non-financial measures that provide management with a comprehensive and clear view of the performance of the economic unit in order to improve and develop this performance in the future (Kaplan & Norton, 1992: 71).

It is possible through the balanced scorecard to identify the amount of improvement in the performance of the economic unit in general, and the importance of the balanced scorecard can be demonstrated through the following points: (Jang & Kim, 2007:291), (Jalbert & Landry, 2003:40).

1. It provides the senior management with a comprehensive and clear picture of the performance of departments and sections and evaluates their contributions to achieving the strategic goals efficiently and effectively.
2. Availability of a set of indicators that can be compared for reference with other economic units operating in the same sector in order to indicate the progress made in their performance.

3. Providing a realistic and practical framework that links the measurement to both quantitative and qualitative standards by translating the vision and mission of the economic unit into goals and thus into performance measures.

4. It is described as a communication, communication, and learning system, and not a traditional control system, as it is presented through its long-term strategic measures and ensures the elements of competitive success.

Based on the foregoing, it can be said that the balanced scorecard can communicate the vision and strategy of the economic unit to all departments in the economic unit, thus informing all employees of its strategic objectives and introducing them to their responsibilities, which will serve as an incentive for them to strive in their work to achieve these goals effectively and efficiently.

Characteristics of the Balanced Scorecard:

The balance feature is one of the most prominent characteristics of the balanced score card, because it balances in one report between financial and non-financial performance measures in order to evaluate the short and long-term performance of the economic unit. It also works to strengthen that balance as an attempt to reach compatibility and harmony between the objectives that the economic unit desires to achieve by relying on its ability to achieve a competitive advantage through effective and efficient exploitation of both tangible and intangible assets (Sidiropoulos, et.al, 2017:29).

(Horngren) and others have shown that a well-designed balanced scorecard contains several characteristics, which are as follows: (Horngren, et.al, 2009:498)

1. The balanced scorecard highlights the level of opposition presented by managers when they fail to achieve both financial and operational measures. For example, if the economic unit adopts a strategy of innovation and product differentiation, it can achieve distinguished short-term financial performance by reducing spending on research and development that appears with future performance.

2. The economic unit strategy and the cause-effect follow-up relationships that represent the links between the perspectives through which how the strategy is implemented are described, as each scale in the card represents part of the cause-effect chain from the formulation of the strategy to the financial results.

3. It helps inform the members of the organization of the strategy by translating it into a connected and interconnected set of operational goals that are understandable and measurable, through which managers and employees are guided to take actions and make decisions in order to achieve those goals.

4. The balanced score card limits the number of measures, as it focuses on the important measures that greatly affect the implementation of the strategy.

It is noted from the above, that the balanced scorecard can transform the vision and strategy of the economic unit into a set of financial and non-financial performance measures according to its six dimensions (financial, customer, internal operations, learning and growth, societal environment, risks), and there is a link between these Dimensions so that one complements the other in order to support the process of evaluating the strategic performance and achieve the best operational and financial results for the economic unit, thus giving a comprehensive and clear picture of the performance of the economic unit.

Components of the Balanced Scorecard:

The balanced scorecard consists of a set of dimensions that include a set of goals and measures that seek to achieve and implement the strategy of the economic unit. The six dimensions of the balanced score card can be clarified (financial, customer, internal operations, learning and growth, societal environment, and risks), as shown in the following:

First: The financial dimension: The financial dimension seeks to achieve the greatest return on investment for stakeholders, as its measures include profitability, sales growth and added economic value, as financial indicators are subsequent indicators of performance, meaning that they are no longer sufficient alone to evaluate strategic performance, therefore, should be integration and correlation with other non-financial indicators in order to support the process of evaluating the strategic performance of these units (Niven, 2002: 17).

Second: The Customer Dimension: The measures related to the customer dimension are often oriented towards financial goals, and these measures are represented by customer satisfaction, market share, customer retention, winning new customers, and customer profitability (Simons, 2000:188).

Third: The Internal Operations Dimension: The internal operations dimension focuses on the value chain in the economic unit and deals with efficiency, effectiveness, quality and performance, whether for operations or products and in all aspects of activity (McWatters, et.al, 2001:442).

Fourth: Dimension of learning and growth: This dimension seeks to develop the capabilities of workers and obtain their satisfaction in order to increase productivity and achieve the required quality for both processes and products, as well as strengthening the capabilities of information systems and motivating workers by supporting incentives and rewards systems to provide outstanding performance for the economic unit (McWatters). et.al, 2001:442).

Fifth: Dimension of the societal environment: A fifth dimension has been added to the balanced scorecard, which is the perspective of the community environment, and adding this perspective to the balanced scorecard was for two main reasons, which are as follows: - (Lipe & Salterio, 2000:283)

1. The performance of society and environmental performance constitute an essential part of the strategy of the economic unit at the present time. Therefore, the objectives and measures of this dimension are an integral part of the balanced scorecard.

2. Expanding the role of the balanced scorecard to carry out the process of evaluating the strategic performance of the economic unit in a manner that is commensurate with modern environmental changes in order to help improve performance in an effective and efficient manner.

Sixth: The risk dimension: Risk is seen as the possibility of an undesirable event occurring and therefore the possibility of experiencing loss, damage, or risk, or as the possibility of realizing a loss due to conditions of uncertainty (Gitman, 2000:237).

Through the previous presentation of the components of the balanced scorecard, it is clear that it consists of six dimensions (financial perspective, customer perspective, internal operations perspective, learning and growth perspective, societal environment perspective, risk perspective) and that these six dimensions' complement each other and are related to the future vision and economic unity strategy. Through the balanced scorecard, the vision and mission of the economic unit is translated into a set of objectives, financial measures and non-financial measures that complement each other and support the process of evaluating the strategic performance of the economic unit.

The Role of The Balanced Scorecard in Evaluating and Improving Performance:

The balanced score card helps transform the vision of the economic unit into practical goals through its six dimensions, thus, it is a method for measuring performance related to the important success factors in the economic unit, which helps in improving performance and applying its most complex strategies in a way that suits different environmental changes (Sidiropoulos, et.al., 2017:31).

(Atkinson) and others believe that the balanced scorecard is a system for measuring performance in an organized manner through which the strategy of the economic unit can be translated into clear goals that include a set of appropriate measures to evaluate its performance with the availability of performance standards related to its work and that should be done in order to achieve the goals, thus helping to improve Performance when compared with the performance of the best competitors for the economic unit (Atkinson, et.al, 2001: 408).

The balanced scorecard seeks to transform the vision and strategy of the economic unit into goals and thus into performance measures, as the measures that are relied upon in the card are derived from the future vision and strategy of the economic unit (Horngren, et.al, 2009:492)

The balanced scorecard helps in providing the possibility of a comprehensive evaluation of performance and for all administrative levels in the economic unit, as it links between strategy and performance and an indication of the extent to which the objectives are achieved. It helps in understanding the vision and mission of the economic unit and clarifying its objectives, including financial and non-financial measures, and these measures are adapted to the nature of the business of the economic unit and commensurate with its various activities (Banwet & Deshmukh, 2006:881).

Through the foregoing, it can be said that the balanced scorecard is a tool for evaluating and improving performance by translating the future vision and strategy of the economic unit into a set of financial and non-financial performance measures in order to provide management with a comprehensive and clear vision of its performance to indicate the extent of its effectiveness and efficiency in achieving its objectives.

THE THIRD TOPIC: THE PRACTICAL ASPECT OF RESEARCH

An introduction to the Maysan Passport Office:

The Maysan Passport Office is one of the offices affiliated to the Directorate of Passports Affairs. The office is located in Maysan Governorate, adjacent to the Maysan Marsh Projects Department. The office performs a set of tasks, the most important of which is receiving requests for Iraqi passports, organizing the travel of Iraqi citizens from Maysan governorate outside the country and finalizing their departure and arrival procedures, and granting residence permits to expatriates who are required by the residence system to obtain residence permits such as those coming with the intention of work, As well as receiving requests for obtaining final exit visas and exit and return visas for expatriates residing in Iraq, in addition to preparing periodic information bulletins that explain the duties of the Iraqi citizen and expatriate on matters related to the work of various passports, and opening the doors of scholarships to employees of the General Directorate of Passports internally and externally. The head of the organizational structure in the Maysan Passports Office is represented by the general manager, to whom the administration, the branch manager, and the office manager are linked. The department includes both individuals, legal and services. Either the branch manager supervises the audit, accounts, approvals, barcode, archiving, and priorities, while the office manager supervises the All of the printing, quality, signature and final delivery of the passport to the citizen

The application of the balanced scorecard in the Maysan Passport Office and its use in evaluating and improving performance:

In this paragraph, the internal reference comparison of the dimensions of the balanced scorecard will be applied in the Maysan Passport Office for the years 2018, 2019, 2020, given that 2018 is a base year and 2019 and 2019 are comparative years, and it is possible to define goals, standards and indicators for each dimension of the balanced scorecard In the Maysan Passport Office for the period (2018-2020) through the following:

First: Objectives, standards and indicators of the financial dimension in the Maysan Passport Office:

The objectives of the financial dimension in the Maysan Passports Directorate are to benefit from assets, profitability and reduce costs, and for the purpose of ensuring the achievement of these objectives, a set of metrics have been formulated represented in return on investment, return on revenue, revenue growth, operating income growth and cost growth. The objectives, measures and indicators of the financial dimension can be clarified in Maysan Passport Office for the period (2018-2020) through the following table:

Table (1): Objectives, measures and indicators of the financial dimension in the Maysan Passport Office for the period (2018-2020)

Target	The scale	2018		2019		2020	
		measuring method	Index	measuring method	Index	measuring method	Index
Use of assets	Return on investment	$\frac{619700000}{2018900000}$	%30.69	$\frac{896800000}{2516750000}$	%35.63	$\frac{(249875000)}{1601125000}$	%15.6-
profitability	return on revenue	$\frac{619700000}{1111100000}$	%55.77	$\frac{896800000}{1408800000}$	%63.66	$\frac{(249875000)}{294025000}$	%84.9-
profitability	revenue growth	$\frac{-1111100000}{\div (518175000)} \div 518175000$	%114.4	$\frac{-1408800000}{\div (1111100000)} \div 1111100000$	%26.79	$\frac{-294025000}{\div (1408800000)} \div 1408800000$	%79.13-
profitability	Operating Income Growth	$\frac{-619700000}{\div (361750000)} \div 361750000$	%71.31	$\frac{-896800000}{\div (619700000)} \div 619700000$	%44.72	$\frac{-249875000-}{\div (896800000)} \div 896800000$	127.8-
cost reduction	cost growth	$\frac{-491400000}{\div (482000000)} \div 482000000$	%1.95	$\frac{-512000000}{\div (491400000)} \div 491400000$	%4.19	$\frac{-543900000}{\div (491400000)} \div 491400000$	%6.23

Source: Prepared by the researcher based on the data available in the Maysan Passport Office.

It is noted from the above table that the rate of return on investment during the years 2018, 2019 and 2020 amounted to (30.69%), (35.63%), (-15.6%) respectively, whereas the rate of return on revenues reached (55.77%), (63.66%), (-84.9%) respectively, while the growth rate of

revenues reached (114.4%), (26.79%), (-79.13%) respectively during the research years. And with regard to the growth rate of operating income, it amounted to (71.31%), (44.72%), (-127.8) respectively. As for the growth rate in costs, it reached (1.95%), (4.19%) and (6.23%) for these years, respectively.

Second: Objectives, standards and indicators of the customer dimension in the Maysan Passport Office:

The objectives of the customer dimension in the Maysan Passports Directorate are to maintain customers, quality of service and customer satisfaction, and for the purpose of ensuring the achievement of these goals, a set of metrics has been formulated represented in the growth in the number of completed transactions and the ratio of the number of completed transactions from the first time to the number of transactions and the ratio of uncompleted transactions to the number of transactions The growth in unfinished transactions and the growth in customers' complaints. The objectives, standards and indicators of customer dimension in the Maysan Passport Office for the period (2018-2020) can be clarified through the following:

Table (2): Objectives, standards and indicators of customer dimension in the Maysan Passport Office for the period (2018-2020)

Target	The scale	2018		2019		2020	
		measuring method	Index	measuring method	Index	measuring method	Index
Maintaining customers	Growth in the number of completed transactions	(20727-44444) 20727 ÷	%114.4	(44444-56352) 44444 ÷	%26.79	(56352-13000) 56352 ÷	%76.93-
Quality service of	The ratio of the number of completed transactions from the first time to the number of transactions	<u>44400</u> 44444	%99.9	<u>54800</u> 56352	%97.25	<u>11761</u> 13000	%90.47

Quality service of	The ratio of unfinished transactions to the number of transactions	$\frac{103}{44444}$	%0.23	$\frac{127}{56352}$	%0.23	$\frac{41}{13000}$	%0.32
Quality service of	Growth in unfinished transactions	$\frac{(36-103)}{36} \div$	%186.1	$\frac{(103-127)}{103} \div$	%23.3	$\frac{(127-41)}{127} \div$	%67.72-
customer satisfaction	Growth in customer complaints	$\frac{(8-12)}{8} \div$	%50	$\frac{(12-5)}{12} \div$	%58.33-	$\frac{(5-21)}{5} \div$	%320

Source: Prepared by the researcher based on the data available in the Maysan Passport Office.

It can be seen from the above table that during the years 2018, 2019, 2020, the growth rate in the number of completed transactions amounted to (114.4%), (26.79%), (-76.93%), respectively, and the percentage of the number of completed transactions from the first time to the number of Transactions (99.9%), (97.25%), (90.47%), respectively. As for the percentage of uncompleted transactions to the number of transactions, it reached (0.23%), (0.23%), (0.32%), respectively, and the growth rate in uncompleted transactions The completed amounted to (186.1%), (23.3%), (-67.72%) respectively, and with regard to the growth rate in customer complaints during the years of research (50%), (-58.33%), (320%) respectively.

Third: Objectives, standards and indicators after the internal operations in the Maysan Passport Office:

The objectives of the internal operations in the Maysan Passports Directorate are represented in the productivity of the affiliate, the productivity of work and the quality of the internal processes. A set of measures have been formulated, represented in the number of completed transactions to the number of affiliates, the number of completed transactions to the available energy, the growth in the total number of completed and completed transactions from the first time, and the growth in the cost of programs The objectives, standards and indicators after the internal operations of this office can be clarified through the following:

Table (3): Objectives, standards, and indicators of the internal operations dimension of the Maysan Passport Office for the period (2018-2020)

Target	The scale	2018		2019		2020	
		measuring method	Index	measuring method	Index	measuring method	Index
affiliates (worker) productivity	The number of transactions completed to the number of affiliates (worker)	<u>44444</u> 32	1389 Transaction / Affiliate	<u>56352</u> 30	1878 Transaction / Affiliate	<u>13000</u> 33	394 Transaction / Affiliate
Work productivity	The number of transactions completed to the available energy	<u>44444</u> 45000	%98.76	<u>56352</u> 45000	%125.2	<u>13000</u> 45000	%28.89
internal process quality	Growth in the total number of completed transactions	(20727-44444) 20727 ÷	%114.4	(44444-56352) 44444 ÷	%26.79	(56352-13000) 56352 ÷	%76.93-
internal process quality	Growth in the number of transactions completed from the first time	(20400-44400) 20400 ÷	%117.6	(44400-54800) 44400 ÷	%23.42	(54800-11761) 54800 ÷	%78.54-
internal process quality	Growth in the cost of new computer software	-41000000) ÷ (41000000 41000000	%0	-41000000 ÷ (41000000 41000000	%0	-41000000 ÷ (41000000 41000000	%0

Source: Prepared by the researcher based on the data available in the Maysan Passport Office.

It is evident from the above table that the number of completed transactions to the number of affiliates during the years 2018, 2019, and 2020 amounted to (1389), (1878), (394) transactions, respectively, and the ratio of the number of completed transactions to the available capacity was (98.76%), (125.2%), (28.89%), respectively. As for the growth rate in the total number of completed transactions, it reached (114.4%), (26.79%), (-76.93%), respectively, and with regard to the growth rate in the number of completed transactions from the first Once, it reached (117.6%), (23.42%), (-78.54%) respectively, and finally, the growth rate in the cost of new computer programs reached (0%) for all years of research.

Fourth: Objectives, standards, and indicators after learning and growth in the Maysan Passport Office:

The objectives of the learning and growth dimension in the Maysan Passports Directorate are to retain the affiliates and improve the capabilities of the officers and ranks, and for the purpose of ensuring the achievement of these goals, a set of measures has been formulated represented in the turnover of the affiliates and the growth in the officer training courses and ranks and the growth in the promotions of officers and ranks, and it is possible to clarify the objectives, standards, and indicators after learning And growth in the Maysan Passport Office for the period (2018-2020) through the following:

Table (4): Objectives, metrics, and indicators of learning and growth dimension in the Maysan Passport Office for the period (2018-2020)

Target	The scale	2018		2019		2020	
		measuring method	Index	measuring method	Index	measuring method	Index
Affiliates Retention	Associate rotation	32÷0	%0	30÷2	%6.67	33÷0	%0
Improving the capabilities of officers	Growth in officer training courses	1÷(1-0)	%100-	0÷(0-2)	%0	2÷(2-0)	%100
Improving the capabilities of officers	Growth in officer promotions	3÷(3-4)	%33.33	4÷(4-2)	%50	2÷(2-3)	%50
Improve military ranks capabilities	Growth in military ranks training courses	0÷(0-0)	%0	0÷(0-0)	%0	0÷(0-0)	%0
Improve military ranks capabilities	Growth in military ranks upgrades	3÷(3-4)	%33.33	4÷(4-5)	%25	5÷(5-2)	%60-

Source: Prepared by the researcher based on the data available in the Maysan Passport Office.

It is noted from the above table that the turnover rate of associates during the years 2018, 2019, and 2020 amounted to (0%), (6.67%), (0%), respectively. Either the growth rate in officer training courses amounted to (-100%), (0%), (100%) respectively, and with regard to the growth rate in officer promotions, it reached (33.33%), (50%), (50%) respectively. As for the growth rate in military ranks training courses, it reached (0) % for all years of research, while the growth rate in military ranks upgrades reached (33.33%), (25%), (-60%) respectively. It should be noted that the Passport Office was not interested in carrying out training courses for the military ranks and was satisfied with the training courses for officers, which could negatively affect performance. Therefore, it is necessary to pay attention to training all personnel working in the office to help provide the best services to customers.

Fifth: Objectives, standards, and indicators after the societal environment in the Maysan Passport Office:

The objectives of the community environment dimension in the Maysan Passports Directorate are represented in serving each of the officers, military ranks, society, customers, and the environment. For the purpose of ensuring the achievement of these objectives, a set of measures has been formulated represented in the growth in each of the officers' salaries, the salaries of the military ranks, and the costs of community service, customers and the environment, and it is possible to clarify goals, standards, and indicators after the environment. community in the Maysan Passport Office for the period (2018-2020) through the following:

Table (5): Objectives, standards, and indicators of the societal environment dimension in the Maysan Passport Office for the period (2018-2020)

Target	The scale	2018		2019		2020	
		measuring method	Index	measuring method	Index	measuring method	Index
Officer service	The growth in the salaries of officers	-204600000) ÷ (202800000 202800000	%0.89	-220836000) ÷ (204600000 204600000	%7.94	-240000000) ÷ (220836000 220836000	%8.68
Military ranks Service	The growth in salaries of Military ranks	-234000000) ÷ (226800000 226800000	%3.17	-237960000) ÷ (234000000 234000000	%1.69	-243000000) ÷ (237960000 237960000	%2.12
Community Service	Growth in the costs of community	0÷(0-0)	%0	0÷(0-0)	%0	0÷(0-0)	%0

	service						
Customer service	Growth in customer service costs	0÷(0-0)	%0	0÷(0-0)	%0	0÷(0-0)	%0
environment protection	The growth in environmental costs	0÷(0-0)	%0	0÷(0-0)	%0	0÷(0-0)	%0

Source: Prepared by the researcher based on the data available in the Maysan Passport Office.

It is evident from the above table that the growth rate in the salaries of officers during the years 2018, 2019, and 2020 amounted to (0.89%), (7.94%), and (8.68%), respectively. As for the growth rate in salaries for these years, it reached (3.17). %, (1.69%), (2.12%), respectively, and with regard to the growth rate in community service costs, the growth rate in customer service costs, and the growth rate in environmental protection costs, they amounted to (0%) for the three research years, which indicates a lack of interest The office pays the costs incurred to serve the community, customers and the environment, despite the office's interest in providing the best services to customers as quickly as possible.

Sixth: Objectives, standards, and indicators of risk in the Maysan Passport Office:

The objectives of the risk dimension in the Maysan Passports Directorate are to reduce the financial risks and the risks of work quality. In order to ensure the achievement of these objectives, a set of measures has been formulated represented in the ratio of maintenance costs to total assets, the ratio of each of the commodity and service requirements to the total costs, and the growth in unfinished transactions from the first time, the growth in uncompleted programs. The objectives, measures, and indicators of risk dimension in the Maysan Passport Office for the period (2018-2020) can be clarified through the following:

Table (6): Objectives, measures, and indicators of risks dimension in the Maysan Passport Office for the period (2018-2020)

Target	The scale	2018		2019		2020	
		measuring method	Index	measuring method	Index	measuring method	Index
Reducing financial risks	Ratio of maintenance costs to total assets	$\frac{4000000}{2018900000}$	%0.2	$\frac{4300000}{2516750000}$	%0.17	$\frac{3800000}{1601125000}$	%0.24
Reducing financial risks	Ratio of merchandise supplies to total costs	$\frac{1200000}{491400000}$	%0.24	$\frac{1350000}{512000000}$	%0.26	$\frac{500000}{543900000}$	%0.09
Reducing financial risks	Ratio of service supplies to total costs	$\frac{6600000}{491400000}$	%1.34	$\frac{6600000}{512000000}$	%1.29	$\frac{6600000}{512000000}$	%1.21
Reducing work quality risks	Growth in unfinished transactions from the first time	$327 \div (327-44)$	%86.54-	$44 \div (44-1552)$	%3427.2	$\div (1552-1239)$ 1552	%20.17-
Reducing work quality risks	Growth in unfinished programs	$(36-103)$ $36 \div$	%186.1	$(103-127)$ $103 \div$	%23.3	$(127-41)$ $127 \div$	%67.72-

Source: Prepared by the researcher based on the data available in the Maysan Passport Office.

It is evident from the above table that the ratio of maintenance costs to total assets during the years 2018, 2019, and 2020 amounted to (0.2%), (0.17%), (0.24%), respectively, and the ratio of commodity supplies to total costs amounted to (0.24%) , (0.26%), (0.09%), respectively, as for the ratio of service requirements to the total costs amounted to (1.34%), (1.29%), (1.21%), respectively, and the growth rate in transactions that were not completed from the first time It reached (-86.54%), (3427.2%), (-20.17%) respectively, and the growth rate in uncompleted programs was (186.1%), (23.3%), (-67.72%), respectively.

After completing the identification of goals, standards, and indicators for each dimension of the balanced scorecard in the Maysan Passport Office, the balanced scorecard will be prepared for this office for the period (2018-2020), as shown in the following table:

Table (7): Balanced scorecard in Maysan Passport Office for the period (2018-2020)

Dimension	Target	The scale	Index		
			2018	2019	2020
Financial	Use of assets	Return on investment	%30.69	%35.63	%15.6-
	profitability	return on revenue	%55.77	%63.66	%84.9-
	profitability	revenue growth	%114.4	%26.79	- %79.13
	profitability	Operating Income Growth	%71.31	%44.72	127.8-
	cost reduction	cost growth	%1.95	%4.19	%6.23
Customer	Maintaining customers	Growth in the number of completed transactions	%114.4	%26.79	- %76.93
	Quality of service	The ratio of the number of completed transactions from the first time to the number of transactions	%99.9	%97.25	%90.47
	Quality of service	The ratio of unfinished transactions to the number of transactions	%0.23	%0.23	%0.32
	Quality of service	Growth in unfinished transactions	%186.1	%23.3	- %67.72

	customer satisfaction	Growth in customer complaints	%50	%58.33-	%320
Internal operations	affiliates productivity	The number of transactions completed to the number of affiliates (worker)	1389 معاملة / منتسب	1878 / معاملة منتسب	394 / معاملة منتسب
	Work productivity	The number of transactions completed to the available energy	%98.76	%125.2	%28.89
	internal process quality	Growth in the total number of completed transactions	%114.4	%26.79	- %76.93
	internal process quality	Growth in the number of transactions completed from the first time	%117.6	%23.42	- %78.54
	internal process quality	Growth in the cost of new computer software	%0	%0	%0
Learning and growth	Affiliates Retention	Associate rotation	%0	%6.67	%0
	Improving the capabilities of officers	Growth in officer training courses	%100-	%0	%100
	Improving the capabilities of officers	Growth in officer promotions	%33.33	%50	%50
	Improve military ranks capabilities	Growth in military ranks training courses	%0	%0	%0
	Improve military ranks capabilities	Growth in military ranks upgrades	%33.33	%25	%60-
Societal environment	Officer service	The growth in the salaries of officers	%0.89	%7.94	%8.68
	Military ranks Service	The growth in salaries of Military ranks	%3.17	%1.69	%2.12
	Community Service	Growth in the costs of community service	%0	%0	%0

	Customer service	Growth in customer service costs	%0	%0	%0
	environment protection	The growth in environmental costs	%0	%0	%0
Risks	Reducing financial risks	Ratio of maintenance costs to total assets	%0.2	%0.17	%0.24
	Reducing financial risks	Ratio of merchandise supplies to total costs	%0.24	%0.26	%0.09
	Reducing financial risks	Ratio of service supplies to total costs	%1.34	%1.29	%1.21
	Reducing work quality risks	Growth in unfinished transactions from the first time	%86.54-	%3427.2	- %20.17
	Reducing work quality risks	Growth in unfinished programs	%186.1	%23.3	- %67.72

Source: Prepared by the researcher based on the previous tables.

Thus, the balanced scorecard with its six dimensions (financial, customer, internal operations, learning and growth, community environment, risks) helps in improving the performance of service units in general and the Maysan Passport Office in particular by doing a number of steps, which are as follows:

1. Increasing revenues and reducing costs in order to increase operating income while maintaining the quality of service provided to customers.
2. Working to provide sufficient cash flow to meet current and emergency obligations in a way that leads to providing the best services to customers.
3. The necessity of a permanent orientation by the directorate's management to reduce unnecessary and unjustified costs associated with activities that do not add value to both the directorate and its customers.
4. Reducing the cost of the service provided to the least possible while maintaining the quality of service from the point of view of both the directorate and the customers.
5. Providing sufficient waiting areas and seats to wait for customers until their transactions are finally completed and passports are delivered to them regularly and without delay.

6. Handling customers' complaints as soon as possible and working to achieve customer satisfaction and solving their problems directly without any delay.
7. The necessity of identifying the important internal processes that directly affect the quality of the service provided, and work is carried out according to the objectives set.
8. Directing the internal operations in accordance with the strategy and vision of the administration, and work is carried out according to the available resources and capabilities and exploiting them in the best possible way.
9. Focus on excellence in the service provided and work seriously in order to achieve the value that customers expect in terms of quality, time and flexibility.
10. The necessity of providing adequate training programs for affiliates, and seeking to involve them in conferences and seminars aimed at developing their skills at work.
11. Forming a working group to provide advice and suggestions necessary to develop work, simplify procedures, and improve service quality.
12. Contribute to community service by providing the best services and providing all possible facilities for issuing or renewing the passport.
13. Reducing the risks associated with the quality of work by seeking to do the right thing from the first time.
14. Completing the transactions on time without delay and submitting them to customers in their appropriate times without any significant error or deficiency.
15. Reducing the number of errors when working in passport issuance or renewal transactions in order to avoid work quality risks and work to improve customer satisfaction.

FOURTH TOPIC: CONCLUSIONS AND RECOMMENDATIONS

Conclusions:

The conclusions of the theoretical and practical side can be stated through the following:

1. The balanced scorecard is a translation of the economic unit's vision and strategy into a set of financial and non-financial performance measures in order to provide the administration with a comprehensive and clear vision of its performance to show the extent of its effectiveness and efficiency in achieving its objectives.
2. The balanced scorecard can transform the vision and strategy of the economic unit into a set of financial and non-financial performance measures

to support the strategic performance evaluation process and achieve the best operational and financial results for the economic unit, thus giving a comprehensive and clear picture of the performance of the economic unit.

3. Performance evaluation is the process of analyzing and studying the extent to which the economic unit effectively achieves its objectives through the optimal use of the available resources in a way that enables it to survive and grow in the business environment. Actual performance is compared with targeted performance to identify deviations and their causes, propose appropriate solutions and treatments, and follow up on their application.

4. The traditional performance appraisal approaches currently in force in the passport offices of the research sample lack the possibility of achieving strategic benefits as a result of the rapid and successive developments and changes accompanying the modern business environment.

5. The application of the balanced scorecard helps in improving the performance of the Maysan and Basra passport offices by improving the indicators of each dimension of the balanced scorecard.

RECOMMENDATIONS:

The research reached a set of recommendations, which are as follows:

1. Not relying on the information provided by the traditional cost-effective systems in the performance evaluation procedures because it is an unsound tool, especially in service units such as the passport offices of the General Passports Directorate.

2. Using modern techniques to evaluate performance, the most important of which is the balanced scorecard by focusing on a coherent and integrated set of financial and non-financial indicators and achieving a balance between short and long-term goals.

3. The necessity for the senior management to hold training courses for all the employees in the Passport Office in order to develop their understanding of how to apply for the balanced scorecard and to work on providing the requirements and ingredients that help in its application.

4. Subjecting the performance of economic units to a continuous and comprehensive evaluation of all aspects of their activities in order to determine the extent of their effectiveness in achieving their goals and their efficiency in exploiting their available resources to achieve those goals.

5. It is necessary for the Maysan Passport Office to rely on the data of this research and to follow the specific initial and methodological steps to apply the balanced scorecard technology in order to assist in evaluating and improving the performance of these offices.

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