STRATEGIC CONTROL AND REVENUE GENERATION: A CRITICAL SUCCESS FACTOR IN LOCAL GOVERNMENT USING THE BALANCED SCORECARD

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ABSTRACT

Revenue generation is a major source of income to Nigeria and the States in general, even though it is said to be dwindling due to weak controls in the systems of revenue generation and workers attitude. The objective of the study includes examining how the application of strategic control and the balanced scorecard can transform the attitude of workers with a view to enhancing overall organization goal. It highlights the requirements of IAS 18 on revenue recognition. The study is descriptive and adopted the desk research approach, using secondary sources of data such as journals, text-books, accounting standards, government papers. The study found that there is need for re-engineering the whole system through strategic controls and using the balanced scorecard as an appraisal system for staff performance which when properly linked with organization objective will enhance increased revenue generation. The study concludes that the performance appraisal system currently in use is counter- productive and subject to abuse thus, it should give way to the use of the balanced scorecard which is goal-directed.

Key Words: Strategic Control, Balanced Scorecard, Revenue generation, Re-engineering.

1.1 **Introduction**

Strategies are designed as a means of achieving desired goals and objectives. Due to the vast rate of technological developments, the use of strategies has become crucial to attaining objectives. Hofer & Schendel (1979), defined strategy as the mediating force between the organization and the environment. When linked to the process of management, it is viewed as organized development of the resources of the functional areas such as revenue service, marketing, manufacturing etc in pursuit of its objectives. From the foregoing, strategy as a means of achieving set objectives, its link to revenue generation service require strategically laying plans that will move from general to specific with a view to executing the real intent of revenue generation effort particularly in the Local Government system and in public sector in general . Strategies are plans directed at achieving specific organization goals of the organization. Revenue generation is the main source of income to the Federal, State and local Governments. Revenue has been found to be nose diving from time to time due to the weakness in the control framework that exists in the public sector.

To address this problem, requires proper implementation of plans directed at enhancing adequate revenue generation. IFRS 18, recommends that revenue recognition is dependent upon the terms of the contract between the entity and the buyer of goods, the recipient of the services or the users of the assets of the entity. Revenue should be measured at the fair value of the consideration receivable or received net of any trade discounts and volume of rebates given by the entity. The International Accounting Standards Board (IASB)'s framework stipulates that revenue is to be recognized when it is probable that future economic benefits will flow to the entity and reliable measure of the quantum of revenue is measurable. The following applicable strategies for revenue generation have always been very helpful

- Planning of the available resources such as personnel, mobility etc.
- Framework of revenue collection from internal to external coverage in order to maximise collection of revenue with minimum input.
- Framework to safeguard revenue collected up to designated account.

The aim of revenue generation as laid down by the Federal Government is income generation through personal and income taxes, adverts or bill-board, business premise registration among others. Due to the wideness of the revenue sources, tactical plans are needed to get grip of harnessing resources to enable collection, and reduction or elimination of tax avoidance and evasion. In order to affect plans for the organization, the area of focus has always been finance in which costs of production, selling and distribution, wages and maintenance have been emphasised especially in the manufacturing and profit making ventures. In the public sector the goal setting focuses on services to be rendered, which will translate to timely completion of individual schedules to converge in the annual financial statement to be produced. The Internal Revenue department is the income generating organ for the state and is faced with the herculean task of collecting taxes in various forms (personal income tax, company tax, registration of vehicles, among others) from the public.

According to Norton `& Kaplan (2012), the finance focus is not enough to effectively handle the diverse types of revenue to be collected. Even though the financial health of an organization is essential, there are other interrelated factors which are necessary for success. Strategic plans aimed at achieving organization goals should consider the satisfaction of everyone that is connected to achieving the revenue collection goal. Hence improving the approach to the task requires setting of goals, which has to do with the quality of service, income generation mix along with other drivers directed at attaining organization goals. In line with this, a tool to cater for better measures of the organization's capabilities that will create long term value by identifying relevant key drivers such as customers, financial and operational plans, innovativeness etc. is the balanced scorecard.

The effect of the wider focus is to give room to measures that indicate the organization strategies, implementation and execution that enhance goals and yield improvement in the status quo. Interaction between each of these critical organization functions can be result oriented under a framework of controls that are instituted to serve as guide for every action and also as a means of attaining checks and balances. The control function emanates from top to bottom that is horizontal and in between each functional staff, that is vertical. In the public service, the line of authority is from top to bottom and as such top-down control subsists for organization functions. Internal control, according to Hassan (2001) is defined as the whole system of controls financial or otherwise, established by management in an orderly manner to safeguard its assets, and secure as far as possible the accuracy and reliability of its records. By public service is meant establishments that are directly under the umbrella of the government at federal, state or local government area. This may be as Parastatals or as Ministry and the Ministry exists as a sub-system of the overall organization. According to Fletcher (2004), the application of the Balanced Scorecard (BSC) could also present as strategising in the use of available resources such as human manpower, finances and other resources to attain set goals.

2. Statement of Problem

A very pertinent link to maximising organization effectiveness is commitment to attainment of set objectives which are tagged to each person's duty. As a public organization neither profit making nor wealth maximization is relevant but performance of task, regularity at work and other indices as laid down by the Civil Service Rule. Often, there are laxities from one office to the other, cases of missing files, irregularity at work, falsification of receipts, misappropriation and general non-performance of duty on scheduled time. These are forms of set-backs that affect performance and create room for ineffectiveness in the public service. Overcoming these weaknesses is crucial to revenue generation objective.

Equally, the appraisal system is necessary to charge revenue staff to harness the organization goal with their personal goals in order to achieve set objectives. The balanced scorecard, according to Banker et al (2006) is a goal - directed appraisal system that details how to combine effectively individual and organization goals as a measure of their performance. These are crucial to Internal Revenue department to address in order to achieve expected results in revenue generation..

3. Objectives

The broad objective of this research therefore is to examine how the balanced scorecard as a means of performance appraisal can transform the attitude of workers with a view to enhancing overall organization goal in order to overcome the inherent weakness in the revenue generation process. This will be attained through the following sub objectives:

(i) That as organizations are sensitized to using the balanced scorecard appraisal system there will be improved and better staff performance.
(ii) That the Internal Revenue Department will be sensitized to enhance its revenue generation through strategic controls instituted in line with the balanced scorecard.

4. Methodology

The study is descriptive and uses only secondary method of data collection. For secondary sources, the study relied on relevant text books, journals, government documents, internet and annual report of the Internal Revenue department.. The study approach is used to bring out the current issues pertaining to the application of strategic control and balanced scorecard to achieve the set goals of the organization as revenue income is enhanced at minimum cost.

5. LITERATURE REVIEW

5.1 The Revenue Generation System

Revenue is one of the sources of income generation. Hassan (2001) defined revenue as tolls, taxes, rates, fees, penalties, rents, forfeitures, dues and other receipts of government from whatever source arising over which legislature has power of appropriation including proceeds of loans raised. Section 160 (9) of the 1989 Federal constitution and section 5, 162 (10) of 1999 constitution defined revenue as any income or returns accruing to, or derived by the government from any property belonging to government, any return by way of interest on loans and dividends in respect of shares or interest held by the government, in any company or statutory body incidental sources resulting from a particular environment, permissive sources from normal operations and statutory sources recognized by the Nigerian constitution.

For a successful revenue generation, revenue control is put in place to ensure timely collection of government revenue, and ensuring that amount due are actually collected as well as ensure that revenue generated are paid to the coffers of government.

5.2 Matching Strategies with Revenue Objective

Strategies are designed as a means of achieving desired goals and objectives. Due to the vast rate of technological development, the use of strategies has become crucial to attaining set objectives. Hofer & Schendel (1979) defined strategy as the mediating force between the organization and the environment, when linked to the process of management; it is viewed as organized development of the resources of the functional areas such as revenue service, marketing, manufacturing among others. The link of revenue generation to attainment of objectives require strategically laying plans and controls that will move from general to specific with a view to executing the real intent of revenue generation. The Federal Government focuses on income generation through personal income taxes, adverts, business premise registration, company income taxes, tax clearance, motor vehicle registration and licensing and so on.

To attain this, strategic plans are made by the organization such that the roles of employees are clearly stated in line with expected performance goals. Strategy according to Horngreen (2009) is making a specification of how the organization can match its capabilities with available opportunities in the workplace in order to achieve its objectives. Practically, strategies require plans that are fool proof, and applicable to current day needs. According to Porter (1996), formulating strategy involves having a thorough understanding of the organization. Organizations do this by focusing on problem areas, which present as deterrent to doing things right. Some of these problems earlier stated affect the way issues and needs of those being served are attended to.

Delay generally occurs in addressing the needs of those interacting with the organization. Those in the organization too experience delay in being promoted, receiving their salaries and increment as at when due. With organization strategy, it requires a re- engineering process which involves quality management techniques for which staff members need to be trained, institute effective process-control methods, and empower staff members to make decisions that will improve quality. Thus Sandberg (2001) affirms that reengineering the business will consider cost reduction and quality improvement. Reengineering means redesigning service delivery processes so as to improve current performance. Applicable strategies for revenue generation include:

- Planning the available resources such as personnel, mobility and making provision for additional needs.
- Framework of revenue collection from internal to external coverage in order to maximise revenue collection
- Framework to safeguard the revenue collected up to designated account.

6 Revenue Generation in the Local Government System

Since the emergence of Local Government as the third tier of government, the sources of revenue consisted of grants from Federal allocation, 10% of Revenue generated by the State Government and the internally generated revenue. It has been observed that there have been over reliance on federal allocation that accounted for up to 90% of revenue source. However, because of the over reliance on federated sources, there has been little or no concerted effort towards improving internally generated revenue. This poses a serious threat to the survival of the system and calls for examining the existing system of revenue generation.

The mode of internal revenue generation up to 1990 in the local government system was largely the responsibility of the Revenue section of the Local government Treasury Department. Since year 2000, most Local Governments engaged the services of consultants. Inspite of this development, many consultants working side by side with the Revenue staff did not accomplish greater success in revenue generation. This position informs the goal of this paper to examine the adoption of strategic control in revenue generation using the Balanced Scorecard.

6.1 Comparison of revenue generation:

Revenue records highlighted below depict revenue for January to Decemmber 2012 as N 16,033,094.73 and from January to March 2013 is N4,440,656.31 about 28% of 2012 takings. For Baruten , N45,466,740 for 2012 January to December and 2013 January to March records show revenue of N5,888,146.31 about 12% of 2012 takings. Records of January to March of Ekiti, Ilorin West and Isin were not yet available. This shows the dwindling nature of the revenue and the problem of record availability.

LOCAL GOVTS. **REVENUE GENERATED**

	Jan.–Dec, 2012	**Jan.2013**	**Feb., 2013**	**Mar., 2013**
Ikorodu	**N 16,033,094.73**	**N1,710,109.91**	**N 1,327,746.17**	**N 1,402,800.23**
Baruten	**N 45,466,740.00**	**N2,040,005.08**	**N1,896,077.18**	**N1,952,064.05**
Ekiti	**N 4,685,573.55**			
Ilorin west	**N 24,960,119.82**			
Isin	**N 8,768,699.35**			

6.2 Implementing the BSC in the Public Service

The key to consider in dealing with the identified problem areas are the need for innovation. Innovation in this wise involve changing from the old system of doing things, fashioning new plans to improve system of revenue generation, Newman in Hofstand (2012) agree that cost reduction could also be a means of improving the orientation the workers were used to. Cost reduction could be done through the payment of mileage to employees instead of giving official car this practice happens to have been introduced by the Federal government in public offices. Also, the use of virtual communication to minimise office space rent, using just-in time system of inventory to avoid storage costs, provision of insurance allowances for employees instead of group health insurance, engaging more net-working to cut wastages in form of redundancy, overstated bills, ghost workers and use of a payment plan in order to minimise collection costs . Even though the public sector is not profit oriented yet the strategies that apply to profit oriented organizations can as well enhance the desired improvement in the functions of the Revenue Service Department. This is because the target for both is improvement in status, growth and attainment of goals.

According to Quinn (2010), the commitment of each staff is essential, while leaders are expected to lead by example. The use of team spirit involves discussing and agreeing on issues of organization objective and means of achieving it. This will enhance the commitment of all concerned in the product and service delivery. The final scorecard will be communicated to all employees while the top management will use this to evaluate employee performance. Benefits of reengineering are most significant when focusing on the entire business process. This can be seen in the following core perspective as suggested by Kaplan and Norton (2006) :--

Financial perspective: It evaluates the profitability of the strategy and considers cost reduction relative to competitors' costs and sales growth (a strategic initiative) while the financial perspective focuses on how much of operating income results from reducing costs of generating the states' revenue.

Customer perspective: It identifies targeted market segments and measures the organization's success in the segment. It equally considers the number of new customers and customer satisfaction rating. Customer satisfaction rating will consider timeliness, and quality of service in attending to their requests. For example, the time lag between the submission of application for tax clearance and the time the tax clearance is ready without offering bribe or connecting for extra assistance is the measure of the staff service.

Internal business perspective focuses on internal operations that create value for the public. Using strategic initiative, services and processes are created to meet service needs of the public. Based on this, Spechbacher (2003) suggests that quality service is an additional strategy aimed at attaining set objectives both at personal and organization levels, and improving service delivery time by way of reduction in the time taken for goods or services to reach the customer as scheduled. Moreover, the service process is re-engineered to meet public demands for immediate and on the spot delivery or delivery by post where necessary as in the case of collection of tax receipt, certificates and licenses. To enhance achievement of internal processes that create value for the general public, Nooreklit (2003) opined it is necessary to identify organization capabilities that can enhance a successful reengineering process.

According to Horngreen (2009), all four perspectives are linked to the organization's strategy and should positively affect the rate of revenue generation overtime. When the balanced scorecard is implemented employees are able to learn that the aspects of their performance that are measured are very important. Employees are motivated as they report increase in measures for which they are directly responsible. Etim & Agara (2011), however suggested a fifth perspective to improving both staff and corporate performance. This fifth part according to Etim &Agara (2011) is environment and culture owing to the effect which both have on organizations performance.

Empirical studies indicate that organizations using the balanced scorecard could effectively enhance accomplishment of strategic goals and performance; this was affirmed by Der-Jang & Hsu-Feng (2011). Kaplan & Norton (1994) in their research explained the development process of the BSC in order to ensure attainment of organization goal using banks and insurance industries. The BSC is a tool that links strategies to organization goals. Thus strategising in the public sector will enhance goal-directed functions of the establishment. According to Ali-Rahimi (2013), balanced scorecard provides a mechanism to align the activities and processes of different groups with long term goals of the organization. He used the BSC models to improve the performance of the organization. Porter (1996) however views the attainment of organisation goals as being achievable through reengineering of organization strategies. Thus, it is necessary for the Internal Revenue service department to re-engineer her service drivers by making strategic plans aligned with relevant strategic controls to effectively carry out the revenue generation function.

Advance Performance Institute (API, 2013), argues however that the balanced scorecard is synonymous with almost any other appraisal performance measurement or management system hence he says it is easy for most organizations to claim the use of balanced scorecard since they use the performance appraisal system. Balanced scorecard refers to a system by which an organization assesses key performance measures from perspectives of performance in the financial, customer, internal business processes, learning and growth. Ericcson (2010) suggested that these are means by which each member of staff performing key functions are expected to measure their performances on the job especially their contribution to organization goals of increasing performance and organization synergy.

7. Challenges of Implementing the Balanced Scorecard

The following are the challenges identified in implementing a balanced scorecard: linkages between non financial and financial measures must be obtained and this usually creates a necessity for change. There may not be improvement on all the measures all the time. There is usually a need to use both objective and subjective measures. The implementation of the balanced scorecard require IT resource, extant literatures affirm that more than half the businesses in US embraced the balanced scorecard. API (2012) quoting the Gartner group suggest that over 50% of large US firms had adopted the BSC while 44% of smaller organizations use the BSC. It was stated further that in Germany, Austria and Switzerland, 26% of firms use the BSC. In Nigeria however the BSC has not been given wide recognition even in the profit making organizations.. Equally, choosing a balanced scorecard solution may be risky as there are over two dozen solution providers. Determining the best offer require experience and knowledge of the tool. To what extent can it be applied in the public sector then?

According to (Behery 2005, Etim & Agara 2011), to successfully implement a balanced scorecard require commitment and good leadership from top management. The scorecard helps team building as functional departments work together to attain set goals and it is very helpful for profit, non-profit and government organizations. To achieve this, the teams would meet to discuss and agree on the scorecard objectives, establish a linkage across the objectives, the final score card will be communicated to all employees and the top management will use this to evaluate employee performance. For every strategy, different scorecards are prepared hence the need to align the scorecards. For example, department ‘A’ may have products for which cost leadership is critical and some other products for which product differentiation is required. The departments then develop separate scorecards to implement the different product strategies. Thus the scorecard will be linked in a cause and effect way to the strategy.

8. Challenges of Using the Balanced Scorecard

To Employee: The balanced scorecard as a measure of performance challenges the employee to marry his or her goal in line with organization objective and to execute his or her roles such that attainment of objectives is enhanced. Failure in this wise may determine the job, promotion and otherwise of the employee. This however may serve more as a motivation to perform for the employee since he would rather prefer remaining employed than lose his job.

The application of the balanced scorecard requires adequate communication procedures and means to enhance interaction that affects the operational perspectives of the organization. To overcome some of these challenges of implementing the balanced scorecard framework, management has to put in place an enabling environment (Kaplan &Norton 2006), Hsu-feng (2011) such as equipments, motor vehicle, policies, line of communication, job conditions etc. for all concerned in the execution of the goals of the activities of the organization. Each of these factors actually impact the employee function and by implication affect the organization overall achievement.
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9. Prospects of Good Scorecard:

The balanced scorecard has not been fully embraced by the business and public sectors in Nigeria. The following characteristics of a good scorecard are highlighted in order to encourage its use. Kaplan & Norton (1994), Al-Rahimi (2013) and Der-Jang& Hsu Feng (2011) affirm the following features of the BSC.

- It tells the story of the organization's strategy, highlighting the steps of the cause and effect relationships, and the links that describe the various perspectives of the strategy.
- It communicates the strategy to all members of the organization by translating the strategy into a coherent and linked set of understandable and measurable operational targets.
- It guides the managers/directors and employees to take actions and decisions that will enhance achievement of the company's strategy.
- It serves as a motivator for managers/directors to take actions that will lead to improvement in financial performance instead of managers focusing too much on innovation and quality as an end. When financial and non-financial performance measures are properly linked to strategy implementation is made easy.
- According to Kaplan & Norton (2001), the balanced scorecard serve as a bridge between strategic planning and budgeting; a link that allows for reviewing performance with plans.
- Bernard (2012) affirms that the BSC enables the management to monitor performance and manage its strategy. The inherent benefits of using a scorecard are promotion of causal thinking, spurring managers to rely on empirical evidence rather than faith alone for testing the validity and strength of various connections. This enables a company to focus on key drivers that are important for implementing strategy.
- A good scorecard, is characterised by its ability to project the organization's strategy, strategy communication to all members by translating the strategy into a coherent and linked set of understandable and measurable operational target,
- Motivates departmental heads to take actions that result in improvement in financial performance and limits the number of measures to critical ones.
- Balanced scorecard highlights less than optimal trade-off that managers may make when they fail to consider both operational and financial measures together. Thus, it is expedient for organizations in Nigeria to improve their performance rating by adopting the balanced scorecard.

Several approaches were used in highlighting the concept of balanced scorecard. Bernard (2012), defined the concept as a strategic performance management framework that allows organizations to measure the delivery of their strategy. Kaplan and Norton (2001), describe the balanced scorecard as a bridge between strategic planning and budgeting. They identified four generic perspectives that cover the main strategic focus area of the company; these are financial, customer, internal process, learning and growth. Horngreen et al (2006) view the balanced scorecard as a comprehensive framework that if used rightly can translate a company's vision and strategy into a coherent and linked set of performance measures which include outcome measures and performance drivers of those outcomes. Using the BSC rightly however means there is no breakdown in the internal control system of the organization. This agrees with the position of Kaplan & Norton (2003) in which the BSC is seen as four - part perspective which covers financial, customer, internal and learning and growth through which the strategic plans are established to lead to attainment of organization goal.

The Stakeholder theory (1984) by Freeman posited that individuals and groups that have an interest in the well being of the organization and or are affected by the goals, operations or activities of the organization or the behaviour of its members have a 'stake' in what the organization does. Thus, stakeholders in relation to this research are employees and management who are internal to the operations of the organization, while the general public that require the revenue service are external to the operations of the organization.

10. FINDINGS

The study found that there are obvious close links between all concerned on which strategies have to be put in place in order to attain the organization goal through which the performance of employees are measured. Employees with key functions actually have a role to play in enhancing organization growth and profitability which is the primary objective of using the balanced scorecard to enhance attainment of organization goal. The duty of the directors is linked to that of the revenue collection staff and service line officers but each person's timely execution of scheduled duty will determine the success of the next manager. It is noteworthy that Thomas Hobbes equally used the notion 'System' to explain human relations (Varman,1982 & Olaniyi 2001, in Alao (2011). The theory notes that a system is a 'Whole' that is composed of many parts. In effect, the relationship among the constituent parts and the 'Whole' and their contribution towards the survival of the whole system is of utmost importance. Applying this to the public sector or different segments within, the internal revenue department could be seen as a system or sub-system composing of individuals and groups whose effective performance or contribution lead to the attainment of the organizational goals.

11. Conclusion and Recommendation

The study concludes that performance appraisal has always served as encouragement to workers especially when it leads to recognition of their contribution to achieving organization goal. The performance appraisal currently in practice can be overtaken by the use of the balanced scorecard which is an appraisal system that is attached to individual staff goal as well as overall organization goal which are however causally linked to strategising in order to attain organization goals. The study further concludes that there are obvious close links between all concerned on which strategies have to be put in place in order to attain the organization goal through which the performance of employees are measured. Employees with key functions actually have a role to play in enhancing organization growth and profitability which is the primary objective of using the balanced scorecard to enhance attainment of organization goal. The duty of the directors is linked to that of the revenue collection staff and service line officers but each person's timely execution of scheduled duty will determine the success of the next manager. If action is delayed by one staff satisfying the need will be affected in the long run thus the next officer in the line of action is needlessly put on edge.. The balanced scorecard is highly relevant to

the needs of the revenue department given the current challenges of revenue generation and the expectation from the state government that revenue income should improve in order to enable the government to address the pressing needs of state development. However, internal control as a guide will enhance the functional links between each staff, either as supervisor, revenue collection staff or desk officer.
The study therefore recommends that there is a need to plan and institute strategic controls that will enhance the performance of the entire staff of the revenue department. This is important in order to harness the gains of the implementation of the balanced scorecard with a view to attaining the set objectives of the department. The workers performance should not be overlooked but rewards should be attached to outstanding performance. The current challenges should be reviewed with the aim of re-engineering the whole system in line with the stipulations of the use of the balanced scorecard.

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