

METHODS OF EVALUATING THE EFFECTIVENESS OF THE PERFORMANCE OF LOCAL AUTHORITIES IN THE PROVISION OF MUNICIPAL SERVICES BASED ON THE BALANCED SCORECARD

Controlling and evaluating of the effectiveness of the system of providing municipal services in general and the activities of local government in particular is an important milestone of the management system, not only affects the development of the local area, but also on the loyalty and satisfaction of citizens. The purpose of this article is to develop recommendations for improving the methodology for assessing the effectiveness of local governments in the provision of municipal services. To achieve that the comparative characteristics of the existing methods in the international community is implemented and by the example of the Russian municipality method of estimating the efficiency of local government based on the balanced scorecard is described.

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1. Introduction

Municipal services in the public sector service industries play an important role, since their production is caused due to the necessity to meet social and economic needs of the population in the areas of education, culture, housing issues, while often an alternative to municipal services does not exist, that is, they are exclusive in nature. In the broadest sense of all the activities of municipal authorities is considered as activities in the provision of services (collective or individual services, in accordance with the system of national accounts methodology). In this regard, the activities of local authorities, carried out on the budget of taxpayers relating directly or indirectly to the provision of municipal services to the population, is under public scrutiny. Controlling and evaluating of the effectiveness of the system of providing municipal services in general and the activities of local government in particular is an important milestone of the management system, not only affects the development of the local area, but also on the loyalty and satisfaction of citizens.

¹ L. Kirichuk is from Department of Finance, Credit and Accounting, The Pacific National University, Khabarovsk, Khabarovsk Krai, Russian Federation, e-mail: kirichukla@gmail.com.

² E. Karlovskaya is from Department of Finance, The Pacific National University, Khabarovsk, Khabarovsk Krai, Russian Federation, e-mail: E.A.Karlovskaya@gmail.com.

2. Evaluation of the Effectiveness of Local Government in the Provision Municipal Services as a Tool for Managing and Interacting with the Public

The main function of local government is decision issues of local importance in accordance with the interests of the population.

There is the approach that the process associated with the functions of local authorities and (or) provision of municipal services, is interpreted as activities in the provision of municipal services that have features of public goods. However, the state is present in various sectors of the market of services. Municipal services to varying degrees have the properties of public goods. Therefore, public goods are divided into clean (aimed at the welfare of the society) and mixed (get consumers to go for service, service is free or almost free of charge, available to the public for certain groups of citizens).

Therefore we believe the main indicator of the effectiveness of their activities is to achieve the satisfaction of the result of interaction with them for every citizen and the general population. Evaluating the effectiveness of local government is carried out in many developed countries. The purpose of this assessment is to increase the loyalty of the population who want to see the results of the use of taxes not only in financial terms but also in the end result of improving the living conditions and livelihoods. In studies is used different concepts: performance measurement, assessment of quality, performance evaluation. We believe that performance evaluation includes the performance and quality that can be attributed to the quality characteristics of the activities of the authorities. Furthermore, there is a concept of economic efficiency, within which carried out evaluation of the costs with the obtained results. Thus can conclude that the methods of evaluating the effectiveness of the performance of local authorities must take into account indicators that characterize the quality, performance and cost effectiveness of using of resources in relation the results, i.e. include financial and non-financial indicators.

Not only financial reports, but also the formation of strategic documents of which include financial and non-financial indicators, became especially popular in the world in the eighties and nineties of the twentieth century. Thus, in the United States in 1993 signed the Government Performance and Results Act (GPRA), which provides for the transition to the analysis of the results achieved, in 1994 – the Government Reform Act (GRA), in 1996 – the Information Technology Management Reform Act (ITMRA), that comprises a “strategic planning as a way to provide high quality products and services to its customers” (Niven (2008)). Nagomova (2009) considers transformations in the management enables the assessment of an individual process, not only the activities of all the authority. As indicated Heckman (2007) along with this evaluation was carried out in the context of the following areas: financial management, investment management, personnel management, and managing for results.

In the UK at present, a system based on a dynamic approach to assessing the effectiveness is applied: from the set of efficiency targets the Prime Minister periodically selects the most significant ones in accordance with the existing problem areas. Next, they specify the target value of selected indicators and responsible agencies develop and implement plans to achieve goals. During the implementation of the activities under this plan periodical

monitoring of the targets achieved is realized (Nagimova (2009)). However, this approach may not be covered by the process of establishing the most troubled places in the activities of the authorities.

In Russia the methods for assessing the effectiveness of the authorities at different levels are also actively introduced and used. Methods of evaluating the performance of local governments in urban districts and municipal districts have been applied since 2008. In 2012, due to changes in the regulatory framework, that establishes a list of indicators for the assessment, the number of estimated parameters was significantly reduced. It is worth noting the shortcomings of the existing methods:

- subjectivity of the selection of indicators related to the opinion of the experts;
- a large number of indicators;
- the lack of economical and statistical validity of selected indicators;
- lack of common criteria justifying the selection of indicators and the proof of their belonging to the characterization of the effectiveness of local governments.

In applying this methodology there is an unsolved and legally unregulated question of the actions of local government, after evaluating the effectiveness of its activities. Thus, it is unclear whether the plan with measures to increase efficiency in operations is developed. The governmental regulation stipulates that this technique only creates prerequisites for decisions and measures for further improvement of municipal management. However, at the same time the statistical information used in the method is difficult to understand and develop activities, as additional information is required.

There is also a method of assessment of the World Bank (2014) between the countries. Evaluation is conducted on the effectiveness of all levels of government. The basis of this technique, called Governance Matters, presents several hundred of indicators, divided into six blocks, on which the calculation of the following indices are done: Voice and Accountability, Political Stability and Absence of Violence, Government Effectiveness, Regulatory Quality, Rule of Law, Control of Corruption. However, this study is not able to provide sufficient information necessary to identify problem areas in governance and make the decisions to dispose them.

Thus, it is obvious that in the international community in the field of state and municipal government there is an opinion about the need to evaluate not only the costs associated with the activities of the authorities, but also the results of work (table 1).

The evaluation of the effectiveness and efficiency of the government, the public presentation of the work results increases the “transparency” of the authorities, demonstrates their openness to the dialogue with the public and the business community, which increases their loyalty to the government.

Table 1

Comparative characteristic of methods of evaluating the effectiveness of the performance of local authorities used in the world

Methods (country)	Essence of the methods	Disadvantages of the methods
Dynamic approach to assessing the effectiveness (UK)	The selection of the most significant ones targets in accordance with the existing problems	The subjectivity of the selection of problem areas, the risk of omission and risk of reduce efficiency to non-target areas
Methods of evaluating the effectiveness of the performance of local authorities (Russia)	Definition of indicators in accordance with the activities of local government administrations, providing of subsidies to the most effective local governments	A large number of parameters, the complexity of interpreting them for develop plans for further action, the lack of a common approach in the selection of indicators
Governance Matters (World Bank methodology)	Is based on qualitative indicators characterizing the mainly political issues the activities of government	Used only non-financial indicators, subjective assessment, the complexity of interpreting the results for the practice

Source : Heckman (2007), Nagomova (2009), Niven (2008), World Bank methodology (2014).

The variety of approaches to the evaluation of the effectiveness of local government reflects the multidimensional nature of the term "effectiveness of the performance". For example, A. T. Zub (2004) identifies four approaches to the development of performance criteria: target (for the objectives of activity); a process (the most efficient use of human resources and the build effective internal organizational processes); Resource (disregarded resource management influence on the effectiveness of the constituent entities); approach from the standpoint of stakeholders. We believe that the currently used techniques do not allow the use of all these approaches, while it is necessary for a comprehensive review and study the efficiency of the activities of local authorities to use the evaluation results in development planning and activities to improve the organization of the current activities.

Analysis of methods and approaches to evaluating the effectiveness of local governments leads to the following conclusion about the requirements that it must meet:

- the use of indicators that characterize all aspects of the local authorities and of the processes associated with them;
- a uniform approach in the selection of indicators, the definition of their target orientation, membership of a particular process;
- the use of financial and non-financial indicators, depending on the process, which they describe;
- the use of indicators that has objective assessment.

Thus, evaluation of the effectiveness of local government is one of the tools needed to manage the system of providing municipal services, for the assessment of population satisfaction, to build effective interaction between government and society.

Accordingly, we consider it necessary to develop a technique devoid of the disadvantages of the current methods of assessing performance. Thus one aspect of the effectiveness of local government in the provision of municipal services – satisfaction of the populations. Second - economic (financial) efficiency, expressed in budgetary savings and achieving the desired results with a certain amount of expended funds.

3. Evaluation of the Effectiveness of the Local Authority for the Society or Public Authorities?

The evaluation of the effectiveness of the municipal authorities can be seen as an analysis of the results in providing municipal services, which appear some time after the process of providing services. This is acceptable, provided that all the activities of local government is seen as efforts to provide municipal services.

We believe that the evaluation of the effectiveness of local authorities should be constructed so that the indicators used are represented and reflected the interests of different actors involved in the creation and provision of municipal services. But first of all the focus should be on the population. Therefore when choosing an assessment method it is advisable to evaluate it from the standpoint of the subject-oriented approach described by Lepsky (2009), Malinetsky (2005, p. 118), Kulikova (2005, p. 226).

For analysis to determine the orientation direction of the effectiveness of the methodology for assessing local authorities we offer to divided all the indicators into five subjects:

- authorities (state and municipal);
- employees (employees of local government agencies, municipal employees);
- population (individuals, acting either directly or indirectly as consumers of municipal services);
- business (legal persons and individual persons – individual entrepreneurs who are consumers of municipal services in business activities);
- suppliers (legal and individual persons who are the suppliers of goods, providers of services, contractors while performing work for the municipal needs).

When assigning the index to one of these groups it is sufficient that it meets at least one of the following criteria:

- indicator characterizes and/or affects the level of income (expenses) of the subject;
- indicator characterizes the interaction with the subject;
- indicator characterizes the degree of satisfaction of the subject;
- indicator is an information for decision-making by the subject;
- indicator characterizes the level of development of the segment in which the subject operates.

Approbation analysis using subject-oriented approach will be presented as an example of methodology for assessing the effectiveness of local government, applied in Russia. At the same time not only current indicators are used in the analysis (since 2013), but originally approved by Presidential Decree in 2008, supplemented by the Federal Government of the Russian Federation from September 11, 2008 № 1313-r. Grouping of indicators is presented in accordance with the applicable procedure established by government decree

Distribution of indicators on reference subjects allows to determine the target audience, whose interests are subject to monitoring (table 2).

Table 2

Distribution of indicators on reference-subjects to assess the effectiveness of local authorities

Reference-subjects	Indicators in total		including									
	number of indicators	share, %	Economic development	Health care and health of population	Preschool education	General and supplementary education	Physical Culture and Sport	Housing and providing citizens with housing	Housing and utilities	Culture	Organization of municipal management	Energy saving and energy efficiency
methodology from May 05.2011												
Authorities	83	35.17	7	20	3	15	2	3	20	1	12	0
Employees	28	11.86	10	2	2	11	0	0	0	1	2	0
Citizens	65	27.54	6	20	8	7	3	6	6	5	4	0
Business	38	16.10	27	0	0	0	0	0	11	0	0	0
Suppliers	22	9.32	5	2	1	3	0	0	0	1	0	10
Total	236	100	55	44	14	36	5	9	37	8	18	10
Methodology from April 16.2013												
Authorities	17	29.31	1	not rated	1	4	2	1	0	2	6	0
Employees	6	10.34	5		0	0	0	0	0	0	1	0
Citizens	15	25.86	2		2	4	3	0	2	1	1	0
Business	10	17.24	5		0	0	0	0	4	1	0	0
Suppliers	10	17.24	0		0	0	0	0	0	0	0	10
Total	58	100	13		3	8	5	1	6	4	8	10

On the quantitative distribution of indicators it is obvious that the target entity are state and municipal governments. At the same time due to changes in the methodology in 2013 and reducing the overall number of indicators in absolute value the orientation to the authorities and the citizens is almost equal (17 and 15 indicators respectively, Figure 1).

In analyzing the distribution of indicators for groups of subjects with the use of the criterion of "chi-square" the following conclusion is confirmed: indicators in the new method differ slightly from previously used, that is, with a probability of 95% can be argued that the pointed changes did not affect the transformation in the orientation direction of the methodology (Table 3).

Figure 1
The orientation direction of the methodology assessing the effectiveness of local government



Table 3
Analysis of "chi-square" of existing and previously existing performance assessment methodology effectiveness of local government

Reference-subjects	Existing indicators		Cancelled indicators		"Chi-square" calc.
	Actual number	Share, %	Share, %	Estimated number	
Authorities	17	29.31	35.17	20.398	0.5661
Employees	6	10.34	11.86	6.881	0.1129
Citizens	15	25.86	27.54	15.975	0.0595
Business	10	17.24	16.10	9.339	0.0468
Suppliers	10	17.24	9.32	5.407	3.9021
Total	58	100	100.00	58.000	4.6874
				"Chi-square" crit.	9.4877

Thus, we can conclude that the methodology used in evaluating the performance of local governments in urban districts and municipal areas meets the bureaucratic management model, since most of the indicators established in the interest of the authorities, not population. The most significant drawback of the current methods of evaluating the performance of local authorities we consider the lack of based approach to the selection of indicators in the interests of different groups of subjects, the public and businesses in the first place (entities that are consumers of municipal services).

Thus, the presented method of analysis allows to set the orientation direction of the existing evaluation of the effectiveness of the authorities and depending on the results obtained, as well as the objectives, make adjustments in the indicators used for evaluation. In accordance with the global trend the final results of the authorities should reflect the goals

of the public and the business community, and therefore the efficiency of the assessment methodology should increasingly be focused on this group of subjects, but also to track the interests of other groups (polysubject).

4. Balanced Scorecard as a Basis for Building a Methodology for Assessing the Performance of Local Authorities

The Balanced Scorecard (BSC) has proved effective in the private sector of the economy. Now it is being promoted in the public and municipal sector. Chakrabarty (2007) indicates there are positive examples of its implementation in the world, for example, the most well-known and described case in Charlotte USA (2000). However, the opinion on the effectiveness of the BSC is ambiguous. Nedosekin (2011) thinks that a significant drawback of this tool is the lack of sufficient justification of relationship between indicators from different perspectives, justification of the influence of changes in the state of one perspective upon another. In the construction of the BSC only logical but not functional dependence is used, thus the built BSC is not deprived of subjectivity and errors. This approach is considered to be justified, as the classical perspectives united in their framework of indicators depict various aspects of the activities and processes of subjects-manufacturer services.

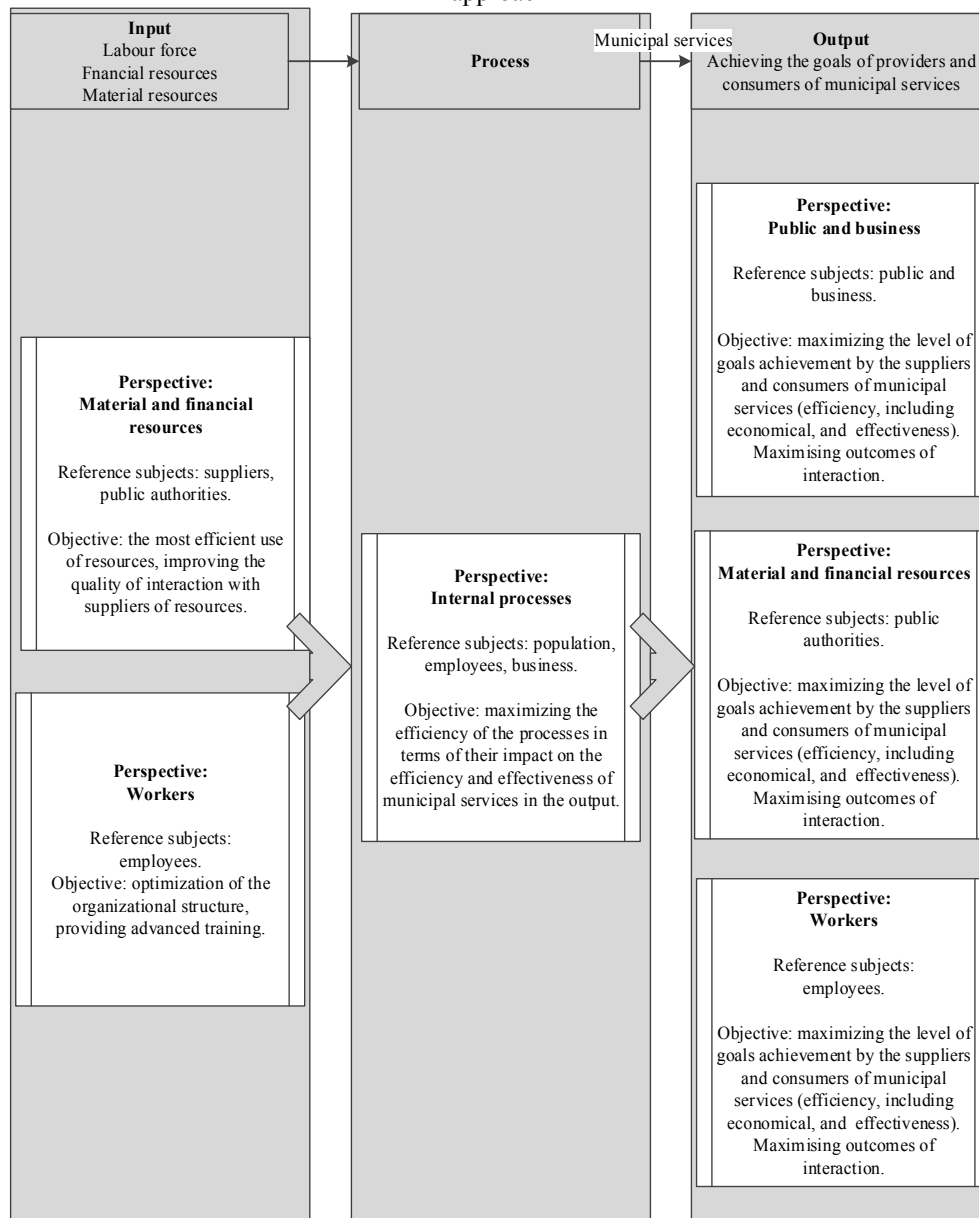
In this regard, as a basis for constructing the BSC, we propose to use a process approach to the consideration of local government, given that all their activities related to the provision of municipal services. From the point of view of the process approach to create municipal services (input) material, financial and human resources should be spent. Next, they need to be "processed" and go through the statutory processes to establish municipal service, which is formed at the outlet and from the consumption of which the objectives of Service Provider and Service Recipient are achieved. Upon the application of the scheme on the perspectives of the BSC proposed by Kaplan and Norton (1996, 2004) and corrected by us based on the characteristics of the provision of municipal services, we obtain the following balanced scorecard (Figure 2).

The presented balanced scorecard differs from the classical one not only by the determination of the perspectives (their names are specified in accordance with the characteristics and indicators, including in them), but also the construction of the scheme.

This modification of the balanced scorecard can improve the rationale of the indicators used to assess each of the perspectives and the performance of local government in general, as well as to check the availability of the functional dependence between indicators. In addition, the advantage of using our proposed model of the BSC is the fact that the separation of the indicators by the Balanced Scorecard perspectives and stages of development of municipal services allows to set the concerns not only and not so much on the spheres of activity of the municipality, but in their place of origin (at the stage of providing activities, the process of creating or consumption (providing) services). Also note that the output of the BSC offered not only to assess the effectiveness of local government (of progress), but also the efficiency of the use of resources (material, financial and labor).

Figure 2

Balanced Scorecard to assess the effectiveness of local government in terms of the process approach



The advantage of using the BSC is that it implements various approaches to assessing the effectiveness of the entities of the municipal sector of services. In developing the BSC for management of system provision municipal services we used a number of approaches to the selection of criteria of the efficiency of performance of local authorities. Achieving efficiency of performance of the system provision municipal services possible when manage using a tool the BSC, developed on the basis of the goals and strategic directions of development of the subjects, covering all processes in the system, at the expense of attention to resources that use for the creation of municipal services, and most importantly - includes indicators that meet the interests of different actors, targets.

Building on our proposed mode of the BSC for assessing the effectiveness of local government will be presented an example of the methodology used in Russia. To do this, all the indicators are distributed over the prospects considering stages of municipal services (Figure 3).

Obviously, such a representation of indicators reveals flaws in their selection: one block is given more attention, others less; not all the indicators characterizing the efficiency perspective, evaluated according to the current method. For example, at the input to the prospect of "Workers" it is appropriate to include such indicators as the skill level of employees of municipal institutions, the expenditure on skills development of the workers in total budget expenditures per year and so on.

Presented balanced scorecard enables integrated assessment of the perspectives for the development of each in accordance with the steps of providing municipal services, as well as a comparison of different perspectives in order to establish their state of balance and development and to develop measures for improvement.

Within each of the perspectives the blocks which combine homogeneous indicators are represented. The integrated performance assessment for each perspective is defined as the weighted average of estimates of each block using the formula:

$$E_{\text{perspective}}^{\text{stage}} = \frac{\sum E_{\text{block}} * i}{n}, \quad (1)$$

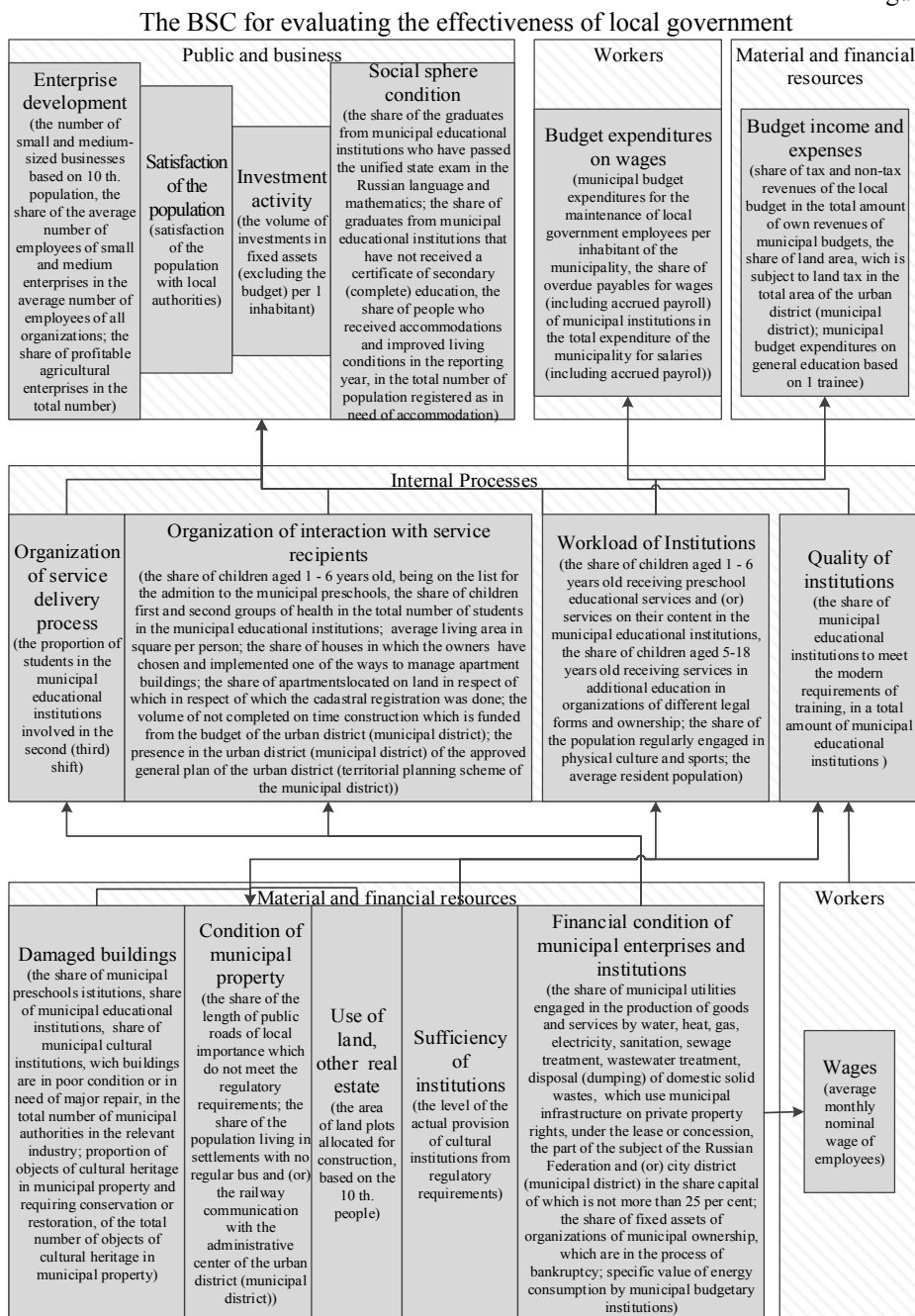
where $E_{\text{perspective}}^{\text{stage}}$ – integral estimation of the effectiveness at a certain stage within one of the perspectives;

E_{block} – assessment of the authorities performance within one of the areas of estimation (by a homogeneous group of indicators combined into a common block);

i – weight (importance) of the block of indicators for perspectives, established by expert assessments;

n – the number of blocks of indicators at a certain stage within one of the perspectives.

Figure 3



Assessment of the authorities within one of the areas of estimation (by a homogeneous group of indicators combined into a common block) is performed on the basis of the average value of the index of average volume indicators included in one block. Index of average volume is calculated using the following formulas:

$$I_{o \rightarrow \max}^{\bar{o}} = \frac{\bar{o} - o_{\min}}{o_{\max} - o_{\min}} \quad (2)$$

where $I_{o \rightarrow \max}^{\bar{o}}$ – index of average volume indicator, if the increase in the indicator has a positive impact on the estimation of the effectiveness;

\bar{o} – average value of the index for four years;

o_{\min} – minimum value of the index for four years;

o_{\max} – maximum value of the index for four years.

$$I_{o \rightarrow \min}^{\bar{o}} = \frac{o_{\max} - \bar{o}}{o_{\max} - o_{\min}}, \quad (3)$$

where $I_{o \rightarrow \min}^{\bar{o}}$ – index of average volume indicator, if the decrease in the indicator has a positive impact on the estimation of the effectiveness.

Will assess the effectiveness of local authorities in the provision of municipal services based on the Balanced Scorecard developed as an example of Pozharsky Municipal District of Primorsky Krai of the Russian Federation.

Table 4 presents the integral estimation of the effectiveness of the perspectives "Material and financial resources", "Employees" at the input processes of provision of municipal services to local authorities, hereinafter - the perspective for "Internal processes", and the output – the perspectives of "Public and business", "Workers" and "Material and financial resources." In addition, the table shows the assessment for each block of indicators calculated on the basis of indices of average volume indicators represented by the formula. The weight of each block of indicators in the perspectives equivalent.

Table 4

Estimation of the effectiveness of local authorities of Pozharsky Municipal District, 2010-2013

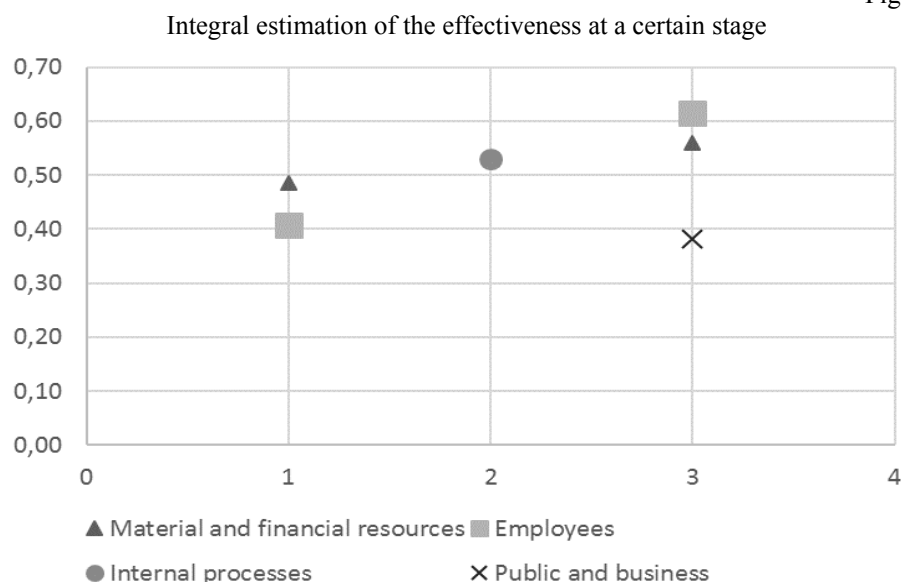
Indicators	Estimation	Weight
The perspective "Material and financial resources" (at the input)	0.49	5
Block "Damaged buildings"	0.75	1
Block "Condition of municipal property"	0.27	1
Block "Use of land, other real estate"	0.35	1
Block "Sufficiency of institutions"	0.53	1
Block "Financial condition of municipal enterprises and institutions"	0.53	1
The perspective "Employees" (at the input)	0.41	1
Block "Wages"	0.41	1
The perspective "Internal processes"	0.53	4
Block "Organization of service delivery process"	0.49	1
Block "Organization of interaction with service recipients"	0.52	1
Block "Workload of Institutions"	0.56	1
Block "Quality of institutions"	0.55	1
The perspective "Public and business"	0.38	4
Block "Enterprise development"	0.44	1
Block "Satisfaction of the population"	-	1
Block "Investment activity"	0.47	1
Block "Social sphere condition"	0.62	1
The perspective "Employees" (at the output)	0.62	1
Block "Budget expenditures on wages"	0.62	1
The perspective "Material and financial resources" (at the output)	0.56	1
Block "Budget income and expenses"	0.56	1

In the proposed model of integrated performance assessment at some stage in one of the prospects can be a value from 0 to 1. Analyzing the results of evaluations, we note that the efficiency at the input of perspective "Employees" (0.41) gives efficiency at the output of 0.62. Low efficiency at the input in the provision of municipal services in the evaluation of material and financial resources, despite an average rating of labor (perspective "Employees") in the aggregate give a bad score for the efficiency of internal processes (0.13). As a result, at the output reached low efficiency of activities in terms of population and business (0.1). However, evaluation of activities in terms of the use of material and financial resources above the average (0.56).

It is obvious that in spite of the good results at the entrance and in the organization of the business processes of local authorities, estimation in terms of population at the output of their work results cannot be considered satisfactory. Necessary to pay more attention to indicators that reflect satisfaction of population and the business community, the investment climate and business development, the social services by establishing accountability for the municipal employees for the achievement of the target values of these indicators, in accordance with their powers. Thus, the size of bonuses of public sector employees should be directly linked to the performance achieved from the perspective of "population" in accordance with assigned to them areas of activity. The result will be a

balance between the resources used at the input and results output (now, as shown in Figure 4, there is a deviation in the direction of achieving efficiencies for government agencies and their employees and not to the public and business).

Figure 4



This deviation is explained also by the uneven distribution and the lack of indicators used for evaluation (shortcomings of indicators previously noted). Obviously, one or two indicators is not sufficient for an objective evaluation of the effectiveness of activities within a certain perspective. Nevertheless, the results of an evaluation by our proposed method can be concluded that the most problem areas of local government Pozharsky municipal district are in-sufficiently efficient use of material and financial resources, which affects the organization of internal processes, and ultimately – on receiving results of operations in terms of population and business, the main consumers of municipal services.

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5. Conclusion

Thus, our proposed model of construction methodology for assessing the effectiveness of local government on the basis of a BSC indicators will allow to overcome the shortcomings of currently available techniques. In order to improve operating techniques offers the recommendations of:

- after the selection of indicators characterizing the efficiency and effectiveness of local governments in various areas of their activities it is necessary to do the testing for their orientation direction; this in the methodology allows the best to reflect the interests of those target subjects whose loyalty the authorities want to achieve.
- distribution of selected indicators, not only in areas of activity; but in stages of activity (creation of municipal services). This allows to demonstrate, at what stage of activity of municipal authorities the problem areas appear, but not only the problems of the industry as a whole. As a result, the development of activities and decision-making process will be more clear and specific.
- building a strategic map by the present scheme also allows to add a logical construction of cause-effect relationships between indicators and prospects with the establishment of functional dependencies.

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