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Restart for Small Enterprises

Analysis of Students' Attitude

} Highlights

Human Resource Management

Perspectives of Medical Administration

Discovering Thoughts, Inventing Future

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By Dr. Yekaterina V. Shestakova

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Keywords: business reload, taxation, growth strategy.

BUSINESSRESTARTFORSMALLENTERPRISES

Strictly as per the compliance and regulations of:

Business Restart for Small Enterprises

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Keywords: *business reload, taxation, growth strategy.*

I. Why a Long-term Strategy for Controlling Corona Virus is very Necessary?

L awmakers at all levels of government should focus on deliberate and comprehensive strategies to clear a path of the most economically harmful taxes that will prevent businesses and individuals from investing, creating jobs, and lifting the economy out of its slumber.

To begin that process, below, we have identified an achieve able menu of tax reforms at each level of decision-making1.

Currently, our country and other countries have used a significant resources, governments at all levels are considering the possibility of easing restrictions and returning to everyday life, as well as reducing the negative economic effect of various kinds of restrictions.

A typical lawmakers answer is to "launch" or "stimulate" the economy. However, most measures are short-term.

Most leaders of various countries take short-term measures. Among them are:
— subsidies;
— tax benefits;
— tax vacation pay;
— and infrastructure projects, for example, lower rents.

Cash flow support has been provided through a mix of tax and non-tax measures. Regarding non-tax measures, the most common instrument among OECD and G20 countries has been loan guarantee schemes, where the government guarantees all or part of the value of bank loans granted to eligible businesses. Other measures have included small interest-free loans and cash grants. These schemes typically target small businesses or businesses in the most affected sectors. Other non-tax measures include the deferral of payments of non-wage business costs such as rent or interests (e.g. the Slovak Republic, Sweden, and the United States).

One of the most important new tax credits in the USA is the Employee Retention Tax Credit (ERTC), which has been designed to encourage businesses to keep on employees. Businesses are eligible for an employee retention tax credit if business operations were fully or partially suspended due to a COVID-19 shut-down order or if gross receipts declined by more than 50% compared to the same quarter in the prior year. Eligible businesses can get a refundable 50% tax credit on wages up to $10,000 per employee. The ERTC credits can be taken against the employer's share of Social Security tax but the excess is refundable. To speed things up, employers may choose to hold on to employment taxes that would have otherwise been deposited[2].

In Russia for example is introduces credit for wage but the sum of money of that credit is only 180$.

There are also a number of cases where property tax payments have been deferred. More than a quarter (28%) of OECD and G20 countries have also introduced measures to provide business taxpayers with additional time to file tax returns.

Changes to loss-offset provisions have been another important tax policy tool. Some countries have introduced or have announced measures allowing loss carry-back for the 2020 tax year, which will allow taxpayers to carry back their 2020 tax losses against profits earned in previous fiscal years (the Czech Republic, Norway, Poland, and the United States)[3].

But history is showed that short-term policy has only a temporary effect on stimulating the economy. Napoleon said: "Security and property can exist only in a country where the tax rate does not change every year." But our tax legislation is constantly changing, taxpayers do not have time to get used to one regulation, as it is being replaced by another.

At first the main problem of telecommuting comes for foreground.

Employers who are working in a remote format should be placed in the same tax regimes as entrepreneurs and self-employed. It should also be noted that the employer does not have to spend a lot of time reporting, because in relation to employees, even if they are remote, the employer spends considerable time on reporting.

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[1] https://taxfoundation.org/coronavirus-economic-recovery/#11

[2] https://www.uschamber.com/co/start/strategy/coronavirus-legslation-and-small-business-taxes

[3] https://read.oecd-ilibrary.org/view/?ref=128_128575-o6raktc0aa&title=Tax-and-Fiscal-Policy-in-Response-to-the-Coronavirus-Crisis

Secondly, workers have no interest in officially working on several jobs, the centralized single workplace is becoming increasingly foggy in modern conditions. Neither the employee nor the employer have any preferences when fixing part-time work.

The tax deferral does not mean that companies will cope with the situation by then, because in addition to the tax burden, companies also have other expenses, such as expenses on rents, salaries, etc. Therefore, we can expect an increase in the number of bankruptcies upon expiration of the deadlines for the transfer of tax payments, as well as the resumption of tax audits against entrepreneurs and the company.

Another aspect of taxation problems is that companies currently do not have an incentive to hire employees who were previously fired. Currently, such employees receive benefits from the state, but of course, economic growth is possible when workers return to their jobs, and small, medium and large businesses return to the same level that was before the crisis. However, companies have no interest in hiring laid-off employees for several reasons. First of all, companies cannot guarantee that the situation with coronavirus will not happen again, in addition, it is necessary to restore work, but this can be done through civil law contracts.

The peculiarity of the current economic crisis is the drop in consumption, in fact for some time the final consumer could buy only food and some services. When the economy experiences a recession associated with the closure of shops, hotels, the manufacturing sector, consumption also drops sharply, and with it the state tax revenues in the form of VAT.

There are two very important issues that will make it possible to "launch" the mechanism of economic growth faster:

– Expansion and consolidation of broad investment incentives that will create new jobs;

– Development of small businesses that are most exposed to risks due to the negative economic consequences of coronavirus.

As the COVID-19 pandemic continues and economic uncertainty remains, companies may experience resource shortages. Nevertheless, tax compliance requirements still need to be met. Companies actively identifying resource gaps and all the needed tasks to meet regulatory obligations (e.g. financial tax reporting and compliance) will also need to establish a plan to fill those gaps. It is also important to ensure tax risk is continually managed throughout the crisis to maintain proper tax governance and manage current and future tax controversy and change in regulations. Companies should orients strategy on the main issues of modern tax policy.

II.   Strong Strategy of Taxation

Now many states have expended significant resources. Therefore, subsequently we can expect the use of a strict tax policy.

We can see institute price controls; hike income, property and inheritance taxes; create new taxes like a value-added tax (VAT) or financial transaction tax; or heavily invest in debt-financed infrastructure projects.

These may be on ice for now but they are about to return as soon as we get some control over the Covid-19 spread.

For example we can see increasing control for transfer pricing.
Remember that:

• Transfer pricing is an accounting practice that represents the price that one division in a company charges another division for goods or services provided.

• A transfer price is based on market prices in charging another division, subsidiary, or holding company for services rendered.

• However, companies have used inter-company transfer pricing to reduce the tax burden of the parent company.

• Companies charge a higher price to divisions in high-tax countries (reducing profit) while charging a lower price (increasing profits) for divisions in low-tax countries[4].

Another tendency is development of eCommerce transactions, selling products and services using Internet. And we can expect the launch of VAT, especially for eCommerce transactions. And of course the control will be very strong because today a lot of states have problems with eCommerce control.

Service businesses will likely seek to continue using Zoom and, if possible, transaction in more tax-favored jurisdictions.

III. What's Business Impact of Covid-19?

Business leaders are laser-focused on navigating the immediate impact that COVID-19 has across liquidity, supply chains, revenue and profitability. There is no playbook for this situation. The C-suite is reconfiguring and readjusting its response in real time as events evolve rapidly.

Facing this challenge, executives are now changing their operating models. An unparalleled shutdown of activity in many parts of the world has precipitated new actions, with more than half (52%) of respondents actively taking steps now to change their current supply chain and more than a third (36%) accelerating investment in automation. And the vast

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[4] https://www.investopedia.com/terms/t/joptransfer-prici ng .aspjk

majority of those not immediately acting are currently re-evaluating their options 5

Naturally, the restoration of the company will depend on many factors:

- From the removal of the quarantine measures in a specific region;
- From the availability of financial opportunities;
- The possibility of remuneration.

Two concepts have been operating abroad for quite some time:

- Ensuring business continuity (business continuity planning);
- Disaster recovery.

Today business is focused on key areas

Table: Key areas of business focus

Areas	Description
Crisis management and reponse	Existing business continuity plans may not be capable of handling the fast-moving and unknown variables of an outbreak like COVID-19. What you can do now: Develop incident management and scenario plans that are specific to this crisis Focus on factually and effectively communicating to stakeholders Plan on how to meet government priorities in individual countries and minimize the risk of business disruptions
Workforce	Beyond human welfare, there are other people challenges to tackle, including how to support remote working at scale. What you can do now: Attend to immediate global mobility concerns, such as reviewing travel rules, HR polices, first-aid plans Assess remote working strategy, including asking employees to temporarily stop work or work remotely or relocate Address strains on a firm's existing information technology and communications infrastructure in order to support remote working during the crisis
Operations and supply chain	The ripple effects of the Covid-19 pandemic are difficult to model and assess, but global businesses can begin to mitigate supply chain distributions. What can you do now: Identify alternative supply chain scenarios – especially as new cases of the virus emerge in different territories Activate pre-approved parts or raw-material substitutions Adapt allocations to customers and pricing strategies
Finance and liquidity	Financial markets often watch how companies plan for and respond to events like the COVID-19 pandemic. What you can do now: • Consider disclosures related to direct effects on the results of operations, as well as second- and third-order effects • Think about disclosures related to risks and uncertainties about the impact of COVID-19 on future periods • Assess disclosures on the current and future impact on liquidity and capital resources

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[5] https://www.ey.com/en_ru/ccb/how-do-you-find-clarity-in-the-midst-of-covid-19-crisis

Tax, trade and regulatory	Navigating complexity and risk in today's global uncertainty takes more than an understanding of tax and regulatory systems. It is critical that tax functions consider the broader economic, political and societal context you operate in, in order to make informed and compliant decisions that drive your operations forward. What you can do now: • Effectively manage cash taxes, obtain available refunds and consider local government and tax authority measures in response to COVID-19 • Consider actions to stabilise supply chains while bracing for an unpredictable revenue and profitability mix in key markets • Assess the resources your company needs to meet your ongoing indirect and direct tax compliance requirements • Explore opportunities focused on becoming more flexible in responding to arising uncertainties
Strategy and brand	As companies move from reacting to mitigating the impact of the outbreak, strategies to emerge stronger may come in focus. What you can do now: • Consider accelerating digital transformations as the shift to remote working reveals gaps in IT infrastructure, workforce planning and digital upskilling • Protect growth and profitability through actions such as scenario planning, more frequent financial modeling exercises to improve resiliency, and new models that incorporate economic impacts of past pandemics • Take the pulse of your customers, thinking through longer-term considerations around shifts in core markets or business models as a result of the pandemic

In Russia, despite the presence of various kinds of crises, it does not exist. of course, medium and large businesses must create strategic plans, as well as use the money that can be used for strategic plans, payroll, rent and other purposes. And the thing is that in statistics a lot of companies are closing.

Table: Strategic and tactical business directions

Action	*Direction*
1. Cost reduction	1. Conducting online negotiations instead of business trips 2. Conducting online conferences 3. Reducing rents, negotiating with the lessor to reduce rents by 30% 4. "Freezing" bonus employees
2. Security	1. Debt restructuring in relation to a bank loan 2. Clear control of receivables and payables
3. Customers	1. Personal communication with each client after the end of the self-isolation regime 2. Offer additional discounts for the volume of products, for 100% prepayment 3. Analysis of the advertising campaign and revision of advertising costs
4. Alliances and Value	1. If you offer the cinema something that interests him, in exchange for these tickets with zero costs, and then add these tickets as a free supplement to your product, the product will have a new value. Yes, this value will not be interesting to all buyers, but the essence of the example is clear. 2. It is important to consider the possibility of alliances with other companies and structures.

5. Products and services	1. When purchasing power decreases, think about how to make the product more affordable. By the way, this does not always mean that it should be cheaper, although the price in times of crisis, of course, is important. 2. Try switching to lower-quality raw materials, if possible. But here you have to be very careful. If you reduce quality, notify the customer and reduce the price. 3. If you provide services, try to break them down into components, elements, stages so that the total cost is divided into several amounts, each of which is small. In the descriptions of services, in commercial offers do not summarize the total cost, large totals do not work well for customers.
6. Sales	1. In general, market demand may fall at least ten times. Your task is to prevent sales from falling ten times not on the market in general, but specifically on your company in particular.

All the activities that you plan to carry out to restore the economy of the company should be calculated.

During the crisis a lot of countries are working on measures to reduce costs, but such measures should not be catastrophic for business.

IV. Cost Reduction Measures

According to Bloomberg, 8 out of 10 small businesses fail within the first 18 months. While most entrepreneurs focus on increasing sales, lowering expenses is equally important when trying to achieve or maintain profitability.

Variables that affect net profit margin can be controlled–or at least influenced–by business owners. Expenses are arguably the easiest of the three: While you can't force your customers to spend more of their hard-earned money, you *can* trim unnecessary costs[6].

It is possible to start with the audit and diversification of suppliers, so if one supplier can bring the goods, then you do not need to connect another, since the logistics costs when ordering from different suppliers may be higher. In addition, of course, after exiting self-isolation, it is necessary to take an inventory, especially for those goods that have reduced storage periods. For many companies, it will be necessary to recycle or sell at reduced prices. At the same time, the sale of goods at reduced prices is much more profitable than disposal with loss.

In terms of reducing labor costs, it is advisable to consider the use of outsourcing. Outsourcing allows you to save on taxes.

Heating and air conditioning aren't negotiable expenses.

At the same time, not only direct salary costs are reduced, but also the costs of organizing a workplace, rent, utilities and many other costs. In the case of a repeat of the situation with self-isolation, it is enough to simply refuse such services than from the services of a full-time specialist.

Quite a lot of companies currently spend large amounts of money on advertising and marketing. Literally every six months, some advertising channels lose effectiveness, while others gain. Regularly audit your marketing strategy and change it depending on the current situation. Pay attention to the following points:

– Check the effectiveness of discounts and promotions. Not always they pay for themselves.
– Check the effectiveness of individual advertising channels. Invest in high conversion tools.
– Follow social networks. Some of them become less popular with your target audience, others become more popular.
– Explore the channels successful competitors work with. It is possible that you will find interesting ideas.

Unfortunately, a common mistake is the lack of an assessment of the effectiveness of a particular advertisement and product, and the costs are often very high. And in the concept of cost reduction, it is important enough to revise these costs as well.

Today it's clear that some companies spend significant amounts of money on training, coaching, business trips. And budgets for various departments and divisions are often overpriced. Self-isolation mode showed that today the future is in automation and effective remote control of work processes. There are online services that help automate some processes. For instance:

— One Two Trip (organization of business trips);
— special bots (appointment of interviews, meetings, meetings);
— CRM (setting tasks within the team and when working with freelancers).

In general, it is possible to solve a number of issues in a remote format that companies were previously afraid to use. Of course, the question of data protection arises, but this question is easily solved.

Overseas, they have been introducing lean manufacturing systems for quite some time, but here business owners often considered the untimely, high

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[6] https://www.moneycrashers.com/cost-cutting-ideas-small-business-expenses/

cost of such solutions and, in the end, refused such offers. Lean Manufacturing is the American name for the Toyota Production System. The creator of lean manufacturing, Taiichi Ono, began the first experiments to optimize production back in the 1950s. In those post-war times, Japan was in ruins and the country needed new cars. But the problem was that the demand was not so great as to justify the purchase of a powerful production line, in the manner of Ford. Many different types of cars were needed (cars, light and medium trucks, etc.), but the demand for a particular type of car was small. The Japanese had to learn to work efficiently, creating many different models in conditions of low demand for each model. Nobody had solved this problem before them, since efficiency was understood exclusively in terms of mass production.

Lean manufacturing involves involving each employee in the business optimization process and maximizing customer focus.

The starting point of lean manufacturing is customer value. From the point of view of the end user, a product (service) acquires real value only at the time when direct processing, manufacture of these elements takes place. The heart of lean manufacturing is the process of eliminating losses. And today, after the end of the self-isolation regime, it is very important to evaluate these losses and reduce them.

COVID Challenges: Perspectives of Medical Administration Experience at our Centre: Joint Effort by Clinicians and Administrators. Strategic Planning and Guidelines & Challenges Faced by the Medical Administration

By Dr. Gauri Ahuja, Dr. Ashwini Jogade, Dr. Deepak Patkar, Dr. Mitusha Verma & Dr. Anurag Mishra

Abstract- The Coronavirus disease (COVID-19) pandemic has overwhelmed healthcare services worldwide. Being prepared for a crisis of such intensity requires intense planning, teamwork, and efficient leadership. This pandemic has made us realize how vulnerable we are.The goal of any preparedness plan of an organizationis to provide care to patients while ensuring the safety of their healthcare staff.With this article,we aim to provide insights into the various measures a hospital/organization needs to take to tackle this crisis and be ready to handle a surge of patientsshould it occur. We have also tried to discuss various hurdles the administrative team faced while managing the various aspects of the preparedness plan and potential solutions to deal with the challenges faced.

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COVID Challenges: Perspectives of Medical Administration Experience at our Centre: Joint Effort by Clinicians and Administrators. Strategic Planning and Guidelines & Challenges Faced by the Medical Administration

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I. Introduction

Dr. Balabhai Nanavati Hospital, blessed by Mahatma Gandhi, inaugurated by India's first Prime Minister, Jawaharlal Nehruin 1950 was reintroduced as Nanavati Super Specialty Hospital (NSSH).

Nanavati Super Specialty Hospital has been at the forefront of healthcare for the past 70 years.

As the COVID 19 pandemic struck our community, NSSH proactively took the initiative of systematically screening as well as triaging and getting ready to serve the community.

At NSSH, we made stringent protocols to segregate suspected cases, collect samples for testing and, if required, admit them in dedicated isolation units. The COVID-19 isolation wards & Isolation Intensive Care Unit was set up in a separate building to ensure the safety of other patients.

In the current dynamic scenario, the number of positive COVID-19 cases is on the rise, and guidelines need to be updated time and again. As a responsible medical facility, NSSH was gearing up to be prepared to provide continuous medical support in keeping with National and International standards. In its thirst for continual improvements, NSSH strived to serve the society at large and be in the frontline as CORONA WARRIORS.

We would like to discuss various steps taken by the administration in dealing with the COVID-19 crisis at a tertiary care hospital, along with the hurdles faced & the measures taken. We aim to share our experience & practice, which could be insightful to other hospitals, who would eventually have to face these challenges if an unprecedented surge does occur.

Few Facts

❖ Pneumonia of unknown cause detected in Wuhan, China.
❖ First reported to the WHO Country Office in China on 31 December 2019. (1)
❖ Cause identified as severe acute respiratory syndrome corona virus 2 (SARS-CoV-2)
❖ On 11March, 2020, WHO declared COVID-19 as a global pandemic. (1)
❖ India declared COVID-19 as a Notified Disaster on 14 March, 2020. (2)

II. Role of Medical Administration

Considering the severity of the disease, Medical Administration geared up, and along with Chief Operating Officer, Executive Director, formed a multi-disciplinary Task Force named Apex Committee. The committee prepared detailed process flows, conducted training sessions &initiated the process. Following were the objectives to start with:

- To form a COVID CARE multidisciplinary planning committee/Team.

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- To formulate a COVID PREPAREDNESS PLAN.
- To Formulate a Structure for planning and decision making as, no previous guidelines were available.
- To formulate a Policy and process planning to identify, Screen and, Triage patients—to segregate suspect from other patients.
- To develop Standardized, written protocols for identifying, Segregating, Monitoring and, reporting of COVID-19 patients.
- To formulate Training protocols for all healthcare Staff.
- To do extensive research and study of existing guidelines and directives provided by various authorities and governing bodies: MOHFW, MCGM, ICMR, WHO. These guidelines were and continue to be updated & incorporated into the current SOPs; major reason being that COVID-19 disease presentation and management had several variable factors.
- To do Strategic and human resource planning.
- To form Toolkits and checklists. Acopy of the hospital preparedness plan was made available at the facility for all staff.
- To Establish Standard operating procedures for various departments and form process flows.
- To create two Emergency Units: Red a & E for suspected & positive COVID patients. Green A &E for Non-suspect emergency patients.
- To do the Budgeting for the contingency plan.
- To initiate the Purchase of Safety equipment urgently namely personal protective equipment (PPE) kits, Infrared thermometers, N95 masks, sanitisers & all Hospital Infection control tools .
- To devise standard Safety guidelines to be followed by all staff and to ensure that these guidelines were strictly adhered to by everyone with the help of regular training and audits. The final aim is to safeguard the health of the entire healthcare personnel and to prevent transmission to the vulnerable population.

- To form a Safety Team: comprising of representatives of Quality, Clinicians, Nursing staff, and Human resource department.
- To Conduct safety Audit regularly.
- To strive towards Staff motivation and encouragement.
- To arrange regular meetings with supervisors and owners to discuss progress, daily activities, and new ideas to tackle this crisis.
- To be ever ready & promptly solve all crisis situations.
- To have PR, Media preparedness plan.

The first step towards getting our hospital prepared was to establish an APEX committee for COVID care. The key members of this committee were:

Hospital Director and Chief Operating Officer: Their leadership and support ensured that all departments worked collectively.

The Director of medical services, Medical superintendent, Deputy Medical Superintendent and General manager, Operations: They organised and led the daily meetings and finalized decisions based on inputs from the multidisciplinary team. Their excellent leadership and decision-making were pivotal to the smooth functioning during the whole preparedness process.

Director of Critical Care, and Department Heads of Medicine, Emergency Medicine, and Surgery: These were the departments dealing with the patients directly. Coordination between various department heads, administrators, and their staff was essential for ensuring success of the planning process.

Chief Nursing Officer and Accreditation Co-ordinator, played a vital role in dealing with nursing issues for COVID patients, conducted regular training for staff for screening, Triage, and management of COVID patients.

Quality Manager and Hospital Laboratory and Infection Control Committee: who studied the ever changing guidelines from WHO, Ministry of health and family welfare, CDC, and implemented them effectively. Ensuring the safety of staff was very crucial to this plan.

III. Execution

a) Screening and Triage

Figure 1: Screening

Figure 2: Screening Booth

Figure 3: All personnel Screenedat entry

Figure 4: Social Distancing in OPD.

The most crucial and essential step to control the spread of the disease was to segregate COVID suspect patients from routine patients. We used case definitions and guidelines issued by the Ministry of health and family welfare (3).

COVID-19 Case Definitions (3)

Suspect Case:

A patient with acute respiratory illness (fever and at least one sign/ symptom of respiratory disease (e.g., cough, shortness of breath) AND a history of travel to or residence of a country/area or territory reporting local transmission (See NCDC website for an updated list) of COVID-19 disease during the 14 days prior to symptom onset;

OR

A patient / Health care worker with any acute respiratory illness AND having been in contact with a confirmed COVID-19 case in the last 14 days prior to onset of symptoms; OR

A patient with severe acute respiratory infection (fever and at least one sign/symptom of respiratory disease (e.g., cough, shortness of breath) AND requiring hospitalization AND with no other a etiology that fully explains the clinical presentation.

ORA case for whom testing for COVID-19 is inconclusive

Laboratory Confirmed case:

A person with laboratory confirmation of COVID-19 infection, irrespective of clinical signs and symptoms.

Immediate measures were taken to isolate the patientas soon as a case was identified, and the concerned authorities were immediately notified.

Screening Protocols were standardized, based on guidelines from respective authorities with timely amendments. Screening guidelines were updated with changes made accordingly in the screening checklist provided to all the personnel on screening duty.

Every Single Personnel entering the hospital (patient, visitor if any, healthcare staff, vendoretc.) was screened.

The temperature was checked immediately after entry; then personnel was sent to the screening booth for history using a screening checklist, to identify people with history of travel, contact or symptoms of acute respiratory illness(ARI) like fever, cold, cough, and breathlessness.

Multiple screening desks were available to ensure the fast transit of patients. The screening was done by trained healthcare personnel in recommended PPE (Personal Protective Equipment) Screening checklist (questions to ask and actions to take)-to rapidly identify and isolate suspect COVID-19 cases was provided to them along with extensive training.

Screening was done following social distancing guidelines. Patients were supposed to stand on stickers marked at least 6 feet apart.

Additional Doctors were stationed at the screening booth to further strengthen the process by identifying patients not disclosing all relevant history.

Anybody with a positive history was sent to the triage area (Fever/Flu clinic) where a detailed assessment was done to identify risk factors and severity of the disease. Patients were asked to fill a Self-Declaration form; wherein a checklist is available. Swabs were further collected for testingCOVID-19 as per the clinical condition &advice.

The patients were segregated into

1) COVID suspects –symptomatic stable or unstable (critical).
2) COVID Positive –symptomatic stable or unstable (critical).

The symptomatic patients were admitted to COVID wards, and the critical patients with serious disease were admitted to COVID Intensive care units.

After the test results were available, patients were shifted to normal non-COVID wards if the test results were negative and screening HRCT Chest did not reveal COVID like findings. Isolation units with secluded beds had been created for COVID suspect and positive patients in a separate building.

Screening and Triage Protocol
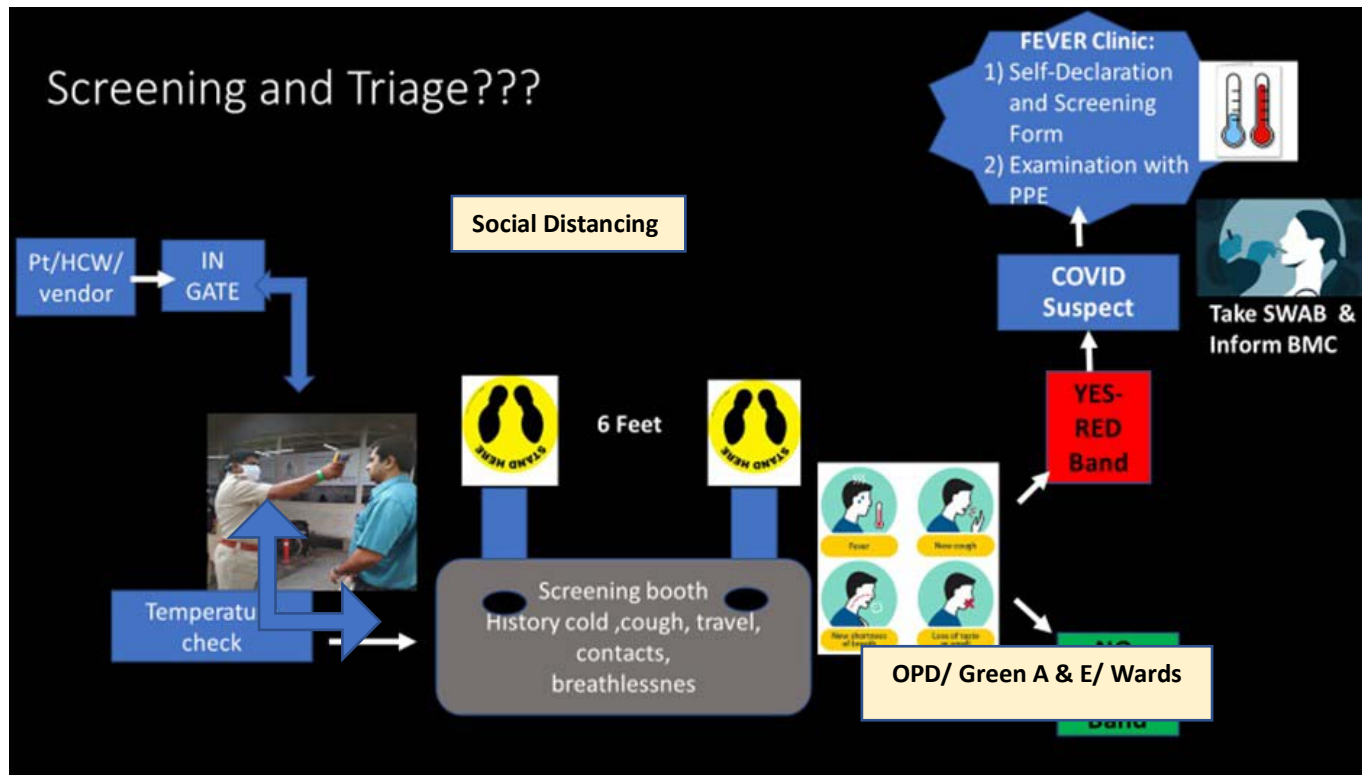
Figure 5: Screening and Triage

Figure 6: Screening booth

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┌─────────────────────────────────────────────────┐
│                Suspected patients                │
└─────────────────────────────────────────────────┘

┌─────────────────────────────────────────────────┐
│              Testing for COVID                   │
└─────────────────────────────────────────────────┘

┌──────────────────────────┐    ┌──────────────────────────┐
│ Stable symptomatic Patient│    │ Unstable / Critical Patient│
└──────────────────────────┘    └──────────────────────────┘

┌──────────────────────────┐    ┌──────────────────────────┐
│ Admission in the COVID WARD│    │ Admission in the COVID ICU │
└──────────────────────────┘    └──────────────────────────┘

┌──────────────────────┐                    ┌──────────────────────┐
│ Wait till Swab Result│                    │ Wait till Swab Result│
│ - Treat Patient as   │                    │ - Treat Patient as   │
│ Positive Patient     │                    │ Positive Patient     │
└──────────────────────┘                    └──────────────────────┘

┌──────────────────────┐    ┌──────────────────────────┐
│  Swab Result (+VE)   │    │ Swab Result (-VE)& HRCT  │
│                      │    │ has no COVID like changes │
└──────────────────────┘    └──────────────────────────┘

┌──────────────────────┐    ┌──────────────┐   ┌──────────────────┐
│ Continue Treatment   │    │ Shift to     │   │ Continue         │
│ and Send Swab after  │    │ Normal       │→  │ Treatment and    │
│ clinical improvement │    │ ICU/WARD     │   │ Send Swab on Day │
│ / as per Guidelines  │    │              │   │ 5 (repeat swab if│
│                      │    │              │   │ clinical         │
│                      │    │              │   │ deterioration)   │
└──────────────────────┘    └──────────────┘   └──────────────────┘
```

IV. ACTIVITIES IN LOCKDOWN PERIOD

On the evening of March 24th, the government declared a 21-day lockdown from midnight onwards to control the spread of COVID -19. (4)

The lockdown was further extended in phases, and India was under a nationwide lockdown till 31st May in the city. (5)The Ministry of Home Affairs released new guidelines called 'Unlock 1.0' that allow the opening of malls, restaurants, and religious places in all areas except the containment zones from June 8[th], 2020. (6)

The biggest challenge &in fact the need was to restrict the footfall to the Hospital, which could help social distancing & decrease the chances of infectivity.

All outpatient services were closed in an attempt to reduce footfall and prevent transmission. All elective procedures/investigations had been canceled/rescheduled. Only emergency cases were being managed like stroke, obstetric emergencies, myocardial infarction, neurosurgery cases, pediatric emergencies, etc. Patients on hemo dialysis and those requiring chemotherapy were offered care using proper precautions to ensure their safety as these patients are at risk due to immune suppressed status.

> **Measures taken to slow the spread of disease and prevent overburdening of healthcare facilities**
>
> No visitors/attendants except with children and dependent patients.
> Outpatient services closed.
> All non-emergent investigations rescheduled/canceled
> Only Emergency/semi-emergency investigations (including Imaging) conducted.
> Screening using proper social distancing rules
> Isolation wards for COVID suspect/positive patients in a separate building.
> Only medical and surgical emergencies admitted like Stroke, Myocardial Infarction, obstetric emergencies.

a) Isolation Wards

Figure 7: Isolation ward

Figure 8: Isolation ward

Once patients were found to have risk factors, it was of utmost importance to segregate them from the routine patients and admit them in dedicated isolation wards. This required strategic planning and the management faced a dual responsibility here, to safeguard the health of already admitted patients and patients coming in for services like chemotherapy and hemo dialysis while making sure proper care was provided to the ones suffering from this dreadful disease. to ensure these, a separate building (Annex) within the hospital premises, which had an exclusive access, was designated as the isolation building. It had special COVID wards and Intensive care units.

The designated wards were made using guidelines which were followed strictly.

❖ The building had a separate entry and exit.
❖ Good ventilation; these areas were not a part of the central air-conditioning.
❖ A minimum distance of 1 meter maintained between adjacent beds in the designated Ward/ ICU.
❖ Lines of demarcation for restricted entry in the ward were put in place.
❖ The Donning and Doffing areas for PPE were separate. A shower facility was available.

❖ The Dirty Utility Area was segregated and dedicated to the Ward/ICU and not shared with any other area.
❖ Portable X-ray was placed inside the Ward and dedicated for the use of COVID 19 patients.
❖ The isolation wards/ICUs had a separate toilet with proper cleaning and supplies.
❖ Visitors were strictly not allowed in the isolation facility.

All healthcare workers working in these wards had to follow stringent safety protocols and exhaustive management guidelines. Doctors, Nurses, Housekeeping Staff, and administrators posted to isolation facility were dedicated and not allowed to work in other patient-care areas

❖ Healthcare workers in this ward are posted for 14 days with weekly offs and 6 hours duties. Swabs were sent between days 5 and 7 after the last working day. Doctors on duty were provided accommodation in a good facility nearby; expenses of which were borne by the management.
❖ Regular training sessions and motivational support was provided time and again by the Medical Superintendent, Director of Medical Services. The Management provided immense support and

encouragement to all the Consultants, Clinical Associates, Residents, and nursing staff.

❖ Teams were formed like a safety team to ensure proper use of PPES and safety protocols. General audits were held to assess the effectiveness of training sessions.

❖ The housekeeping staff was provided regular training and guidance as these are the ones who directly come in contact with biomedical waste.

❖ All healthcare workers were provided prophylaxis (hydroxychloroquine). NSSH was probably the first hospital to initiate this along with MAX Hospitals.

❖ Management protocols were designed for the treatment of COVID-19 patients, which were updated timely.

❖ All the patients were strictly monitored.

Routes for patient transfers: COVID-19 patients requiring investigations like CT scan or Magnetic Resonance Imaging (MRI) were transferred through a separate Brown corridor, which was created during every patient transfer. This required coordination from the entire staff, including administrative managers, doctors, housekeeping, cleaning team, etc. Safety precautions were taken, and sanitization was done immediately after the transfer of a suspected or positive patient.

*Disinfection and Sanitization-*strict protocols were laid down for cleaning and disinfection.

Figure 9: Sanitization post patient transfer

Figure 10: Cleaning Handles

Figure 11: Disinfection
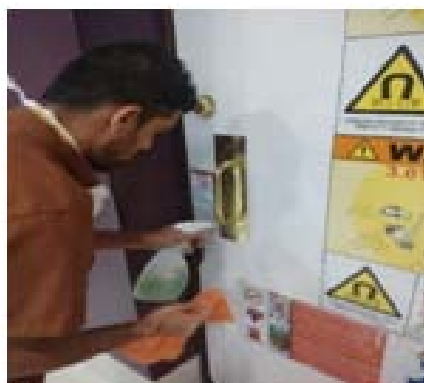
Figure 12: Cleaning Door Knobs
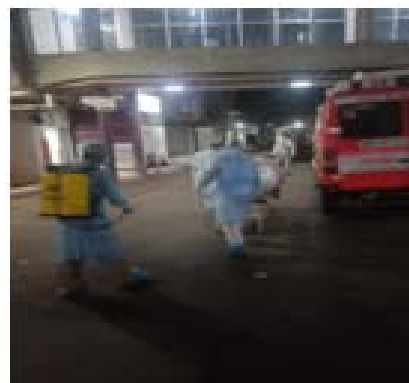
Figure 13: Disinfection Spray

Receiving a Suspect/positive patient from outside

• Prior information was given to the appropriate authority in the hospital.

• The COVID Code brown was activated.

• All dedicated personnel in COVID Care team were informed.

• The patient arrived in an ambulance and entered from EXIT Gate (to avoid risk to other patients)

• Accompanied by a security guard in full PPE to Isolation area

• Directly admitted in ISOLATION ward in separate Building (Annexe)

• SOCIAL Responsibility: MCGM, Authorities were immediately in formed so that necessary precautions and actions could be taken, eg. contact tracing/line listing and quarantine or seal residential areas/buildings to prevent spread.

• Corridor sprayed with Sodium hypochlorite (from ambulance up to the ward entry)

V. Training Training Training

Training was probably the most difficult and essential aspect of a successful preparedness plan.

Training sessions

Figure 14

Figure 15

Figure 16

Figure 17
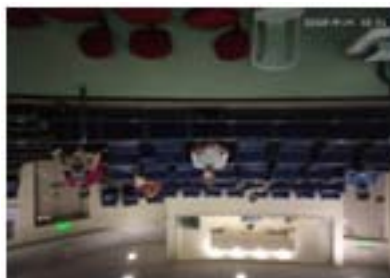
Figure 18

Figure 19

Training had to be provided for all healthcare staff

➢ Consultants, clinical associates, residents, and interns
➢ Nursing staff-safety, Housekeeping staff
➢ Security personnel
➢ COVID Screening team-screening and Triage
➢ Staff safety TEAM was created to audit training processes.

The training effectiveness was judged by continuous, surprise Audits of Staff Health & Staff safety team, feedbacks, etc. Reinforcement Training was conducted regularly.

On job, training was the preferred module as it was interactive & many queries could be resolved immediately.

Training Calendar was prepared, and training was conducted. Pre & post-training tests were provided as a part of the process.

Detailed presentation with videos, graphics, etc made in English & Marathi for better understanding were made.

VI. Covid 19-Staff Health & Safety Team

Caring for suspected/confirmed COVID 19 patients in the hospital posed a new set of challenges. Staff at the frontline needed to learn new skills, follow new patient care guidelines, deal with a never before encountered crisis, and, most importantly, protect themselves, their patients, and their co-workers from the spread of this highly virulent infection. No amount of infection prevention precautions was going to be enough; the minutest gap could lead to catastrophic consequences to staff and patients. The safety of healthcare workers, therefore, is of paramount importance. They are the organization's most valuable resource. NSSH is taking all efforts to ensure the best standardsofmedicalcareandstaffsafetyareputintoplaceand toensurethehealthandwell-beingofthestaffas they navigate this challenging time. To check the effectiveness, learn about opportunities for improvements, and putim mediate corrective measures in placeona daily basis, we constituted "Staff Health and Staff Safety Team."

The team comprised of the following:

• One Senior Consultant (Physician in charge of Staff Clinic)
• One Senior Manager from HR
• One Infection Control Officer

The team started reporting to the Unit Head and Medical Director of the hospital. The following objectives were imparted to the Staff Health and Staff Safety Team.

o To be familiar with NSSHs policies and procedures relating to COVID 19.
o To take frequent rounds of all areas of the hospital to monitor implementation, guide staff, identify gaps, and take corrective measures.
o Ensure staff screening, prophylaxis, and quarantine facilities are available.

o Ensure staff is provided with standardized PPE in sufficient quantity.

o Check-in with staff frequently during this time; set an expectation for managers to reach out to staff regularly.

o Make sure staff is provided with the resources, and support they need. Escalate and resolve any issues on an urgent basis to the Unit Head and Medical Director.

o Deal with Exposure Management, Quarantine and Clinical Guidance in case the staff gets infected.

o Find ways to show support and care for the staff. They should be able to reach out to the team for any issue or concern.

o Make sure the staff is taking care of themselves and their families. Provide counseling referrals for those who need to deal with their stress, burnout or are feeling overwhelmed. Ensure staff can access food, refreshments, transportation, etc.

o Recognize and engage staff: find ways to acknowledge, motivate, and appreciate them.

• Set up a buddy system, where two employees partner together to support each other, and monitor each other's stress, workload, and safety. The goals of the buddy system were to:

• Get to know each other, talk about background, interests, hobbies, and family. Identify each other's strengths and weaknesses.

• Keep an eye on each other. Try to work in the same location if you can.

• Set up times to check-in with each other. Listen carefully and share experiences and feelings. Acknowledge tough situations and recognize accomplishments, even small ones.

• Provide help with basic needs, such as transportation.

• Monitor each other's workload and encourage each other to take breaks.

• Communicate your buddy's requirements and their limitations to the managers – try to make your buddy feel "safe" to speak up.

• The Staff Health & Safety Team conducted daily audits, immediately started doing closures of the Audit findings ; training was continued .

a) *Infectious waste management*

Biomedical waste management is probably the most challenging aspect of this entire process. Waste management was done following guidelines as per BMWM rules, 2016, Ministry of Health and Family Welfare guidelines (Mo HFW)

• Separate color-coded bins/bags/containers were placed in isolation wards and proper segregation of waste was maintained as per BMWM Rules, 2016.

• As precaution double-layered bags (using two bags) were used for collection of waste.

• All waste collected in different colored bags was finally.

• Placed in a double-layered yellow bag and sealed after spraying 1%sodium hypochlorite over the inner waste bags.

• A dedicated collection bin labelled as COVID-19 was used to store COVID-19 waste and keep separately in temporary storage room before handing over to authorized staff.

• Separate record of waste generated from COVID-19 isolation wards was main tained.

• The surface of containers/bins/trolleys used for storage of COVID-19 waste were disinfected with 1% sodium hypochlorite solution daily.

VII. Process Flow of Imaging

Only emergency and semi emergency investigations were done .All elective procedures were canceled.

Following investigations were done:

➢ MRI-Indications like stroke, seizures, paediatric emergencies, etc.

➢ Ultrasound-obstetric scans, severe abdominal pain-ureteric colic, appendicitis, obstruction, surgical indications like appendicitis, cholecystitis, and pediatric emergencies.

➢ CT scan-Stroke, trauma, severe breathlessness to rule out pulmonary thromboembolism

• In COVID-19 patients, CT scan was indicated only when it impacted management or was required for ruling out other causes of worsening of disease like cardiac failure, pulmonary thromboembolism (PTE).

• HRCT Chest was done to see the CORAD Score in suspect cases. This test was of immense help to the Clinicians as there was a very significant clinical correlation.

• The screening was again done at this level – travel history, contact history, history of ARI.

• Patients were asked to sign self-declaration form and consent forms.

• Standard operating procedures were devised by the management for patient movement (transfers) for investigations and steps to be taken in respective departments to ensure the least time spent and the safety of all personnel involved.

• Strict disinfection protocols were laid down for cleaning machines, equipment, high touch surfaces, and entire departmental cleaning after the completion of the procedure.

• Appropriate PPEs were made available to all staff involved.

a) *Imaging investigations protocol*


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┌──────────┐     ┌──────────────┐     ┌──────────────┐
│   OPD    │     │ IPD (Indoor) │     │  Emergency   │
└──────────┘     └──────────────┘     └──────────────┘

┌────────────────────────────────────────────────────────┐
│          Screening and history at front desk            │
└────────────────────────────────────────────────────────┘
          ⇩                              ⇩
┌──────────────────────┐      ┌──────────────────────┐
│   X-Ray/Ultrasound   │      │     CT scan/ MRI     │
└──────────────────────┘      └──────────────────────┘
          ⇩                              ⇩
┌──────────────────────┐      ┌──────────────────────┐
│  Arrange Portable    │      │  Wrap Gantry, CT table│
│  outside COVID       │      │  with drape sheet, Staff│
│  ward/ICU            │      │  in Full PPE (Only Tech│
└──────────────────────┘      └──────────────────────┘
          ⇩                              ⇩
┌──────────────────────┐      ┌──────────────────────┐
│  Post Scan Machines: │      │    Brown corridor    │
│  ethanol, 2 propanol │      └──────────────────────┘
│  spray               │                 ⇩
└──────────────────────┘
```

Brown corridor

Shift Patient for Imaging (Staff with PPE, Disinfectant) (Sodium Hypochlorite Spray) to be followed)

Cleaning and Disinfection Floor: Sodium Hypochlorite Machines: ethanol 2 propanol spray

Figure 20: Ward boy in PPE

Figure 21: Machine cleaning with Aerodes in

Figure 22: Suspect Patient in CT Dept

b) Radiology department layout for COVID suspect/positive patients
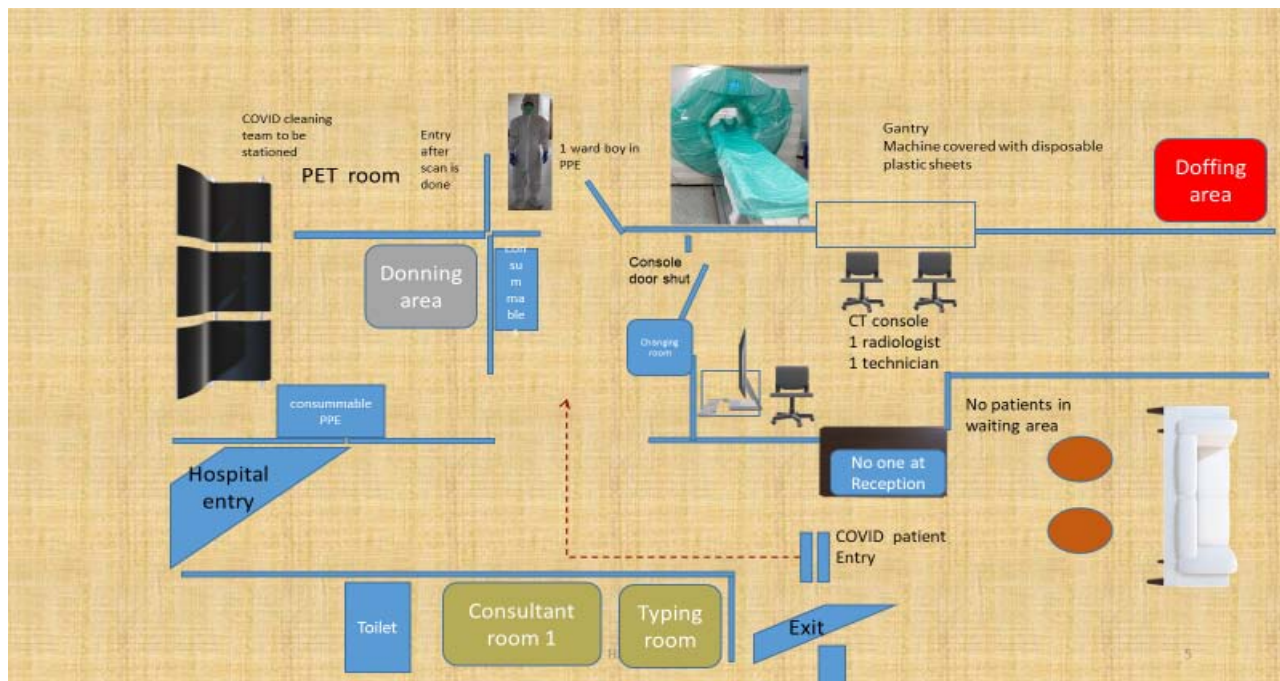
Figure 23: CT department layout for COVID suspect/positive patients
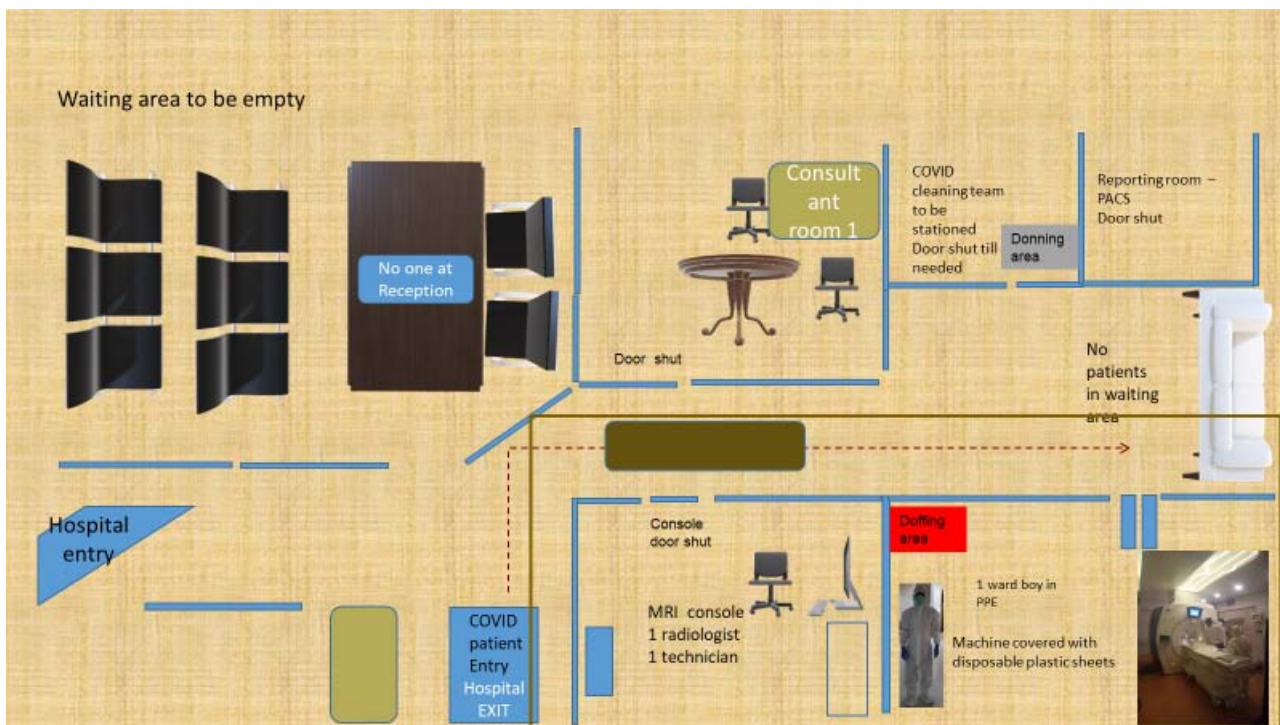
Figure 24: MRI department layout for COVID suspect/positive patients

VIII.   PROTOCOL FOR EMERGENCY AND SEMI EMERGENCY PATIENTS

Patients requiring emergency assistance forms a critical group, management of which was quite tough amidst dealing with COVID patients. The risk of transmission was always high, but complete precautions were taken to prevent it while providing the necessary care. *Emergency and Semi emergency indications-Not postponed*

Examples	Precautions
Cardiac patients with symptoms	Screening history
Trauma	Full PPE
Vascular indications	Cleaning and disinfection with settling time in between cases at least 20 min
Obstetric emergencies	Informed consent to risk of COVID 19
Stroke	High risk consent for procedures
Cancer /Dialysis	OT staff to wear Full PPE
Surgical emergencies- appendicitis/cholecystitis	

IX. The Discharge Policy for Covid Positive Patients

- Criteria and guidelines have also been laid down for discharge of positive patients. We follow MCGM guidelines for the discharge. Care was being taken that they were asymptomatic, No worsening of CXR.
- SPO2 > 95% on RA
- Quarantine advice was given as per guidelines.
- In case if the patient had any difficulty after discharge; the warning symptoms if any were clearly explained to the patient and patients were provided with an emergency contact number too.
- Psychological support was provided if needed.
- Surveillance and follow up was done.

a) Safety precautions and Personal Protective equipment

Education and ensuring practice of Universal safety precautions were given importance and training for the same was given time and again Personal Protective Equipment (PPEs) are protective gear designed to safeguard the health of workers by minimizing the exposure to a biological agent. Components of PPE are goggles, face-shield, mask, gloves, coverall/gowns (with or without aprons), head-cover, and shoe-cover. There are guidelines for the appropriate use of PPE depending on the risk.

For ease of staff training, we divided the Key areas & the PPE was defined as per the functional role. Reference was taken from Moh FW (3), MAX Hospital SOPs (7).

	Respiratory/Flu clinic/Screening Area	Dedicated COVID Hospital		
S. No.	Setting	Activity	Risk level	PPE
1	Screening at entrance of hospital	Triaging patients, history, provide triple layer mask to patients, Screen patients, offer hand sanitization, check temperature	Moderate	• N 95 mask • Gloves • Surgicalgowns
2	Front Office/Reception /Security	Provide information to patients Registration Billings	Moderate	• N 95mask • Gloves
3	At Triage / Respiratory / Flu Clinic Nursing Counter	Record temperature with handheld thermal recorder, Screening history	Moderate	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
4	Doctor Chamber in Triage / Respiratory /Flu Clinic	Clinical Management (Doctors, Nurses)	Moderate	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
5	Sample Collection Room n Triage / Resp / Flu Clinic	Taking sample COVID 19	High	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)

| 6 | Housekeeping Staff in Triage / Resp / Flu Clinicarea | Cleaning frequently touched surfaces/ Floor/ Cleaning Linen | Moderate | • N 95 mask or FFP 2 equivalent
• Isolation Gown (Full Head to Toe)
• Heavy duty gloves
• Eye Protection (goggles/visor) |

OPD			Dedicated COVID Hospital	
	Setting	Activity	Risk level	PPE
1	Front Office/Reception /Security	Provide information to patients Registration Billings	Moderate	• N 95 mask Gloves
2	Chamber of Dental/ENT doctors/ Ophthalmic doctors	Clinical management	Moderate	• N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
3	Pre- anesthetic check-up clinic	Clinical examination	Moderate	• N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
4	Antenatal Clinic	Clinical examination	Moderate	• N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
5	All other OPDs	Clinical examination	Moderate	• N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
6	Pharmacy counter	Drugs issue and billing	Mild	• Triple layer medical mask • Gloves
7	Sample Collection Room for non COVID Sampling	Samples for lab testing	NA	• NA
8	Visitor's accompany ng young Children and Elderlies	Support in navigating various service areas	Mild	• Triple layer medical mask

Emergency Dept.			Dedicated COVID Hospital	
S. No.	Setting	Activity	Risk level	PPE
1	Green Emergency Unit	Attending Emergency cases	• Moderate	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head toToe) • Gloves • Eye Protection (goggles/visor)

2	Green / Red Emergency Unit	Attending Emergency cases when Aerosol Generating Procedures are anticipated	• High	• Full complement of PPE • N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
3	Red Emergency Unit Isolation (For suspect or confirmed COVID cases)	Attending to severely ill patients of suspected or confirmed COVID 19	High	• Full complement of PPE • N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)

Day Care Facilities			Dedicated COVID Hospital	
S. No.	Setting	Activity	Risk level	PPE
1	Bronchos copy and Endoscopy	Aerosol generating Procedures	High	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
2	Dialysis	Dialysis	High	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
3	Chemotherapy& Radiotherapy & Other Day care services		High	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)

IPD Services			Dedicated COVID Hospital	
S. No.	Setting	Activity	Risk level	PPE
1	Isolation Ward: Individual Isolation rooms/ cohorted isolation rooms/ ward	Clinical Mgmt.	High	• N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
2	ICU	Critical care	High	• Full complement of PPE • N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
3	Labor room	Intra-partum care	High	• N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)
4	Operation Theatre And Cath lab	Performing Surgery, procedures administering Anesthesia	High	• N 95 mask or FFP 2equivalent • Isolation Gown (Full Head to Toe) • Gloves • Eye Protection (goggles/visor)

OTHER Services			Dedicated COVID Hospital	
S. No.	Setting	Activity	Risk level	PPE
1	Housekeeping Staff	Cleaning frequently touched surfaces/ floor/ changing Linen	Moderate	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Heavy dutygloves • Eye Protection (goggles/visor)
2	CSSD /Laundry	Cleaning, disinfection, sterilization	Moderate	• N 95 mask or FFP 2 equivalent • Isolation Gown (Full Head to Toe) • Heavy dutygloves • Eye Protection (goggles/visor)
3	Other supportive Services	Administrative, Financial Engineering, Security, Vendors, Students, Volunteers, Candidates for interviews, Staff at Food outlets outdoor staff (valets, drivers) etc.	Mild	• Triple layermask

b) Prophylaxis

Prophylactic Hydroxychloroquine was given to all healthcare personnel, frontline as well as others Dose: Tablet Hydroxychloroquine 400 mg BD, followed by 400 mg once a week.

Management of accidental exposure in healthcare personnel-safety of the staff was our prime concern, but accidental exposures do occur, and their management had to be done swiftly. This included contact listing as well with the help of CCTV footage and questioning.

c) High-Risk Contact :(3)

• Healthcare personnel who have had direct physical contact with the body of the patient including physical contact.

Examination without adequate PPE.

• Anyone in proximity (within 3 ft.) of the confirmed case without precautions.

Management of such High-risk contacts: Stop all health care interaction with patients for a period of 14 days after the last day of exposure.

SWAB sent on day 5

Quarantine for 14 days

d) Low risk-HCW wearing proper PPE(3)

Management: Self-monitor temperature and respiratory symptoms daily for 14 days after the last day of exposure to a COVID-19 patient and inform if symptoms occurred.

Reinforce contact and droplet precautions when caring for all patients. Guidelines provided by Mo HFW were utilized. (3)

X. COUNSELING AND PSYCHOLOGICAL SUPPORT

Counseling staff was a major challenge as it was of utmost importance to maintain the morale of all healthcare staff working for COVID-19 patients. Patient counselling was another issue tackled by the aid of video/tele-services as patients in isolation were under mental and psychological stress away from families.

Counseling sessions were arranged for staff regularly.

Methods used:

• Tablets were provided to patients. Counseling was done using phone, Whats App, and video calls.
• Family Briefing and Counseling was arranged using electronic media like TAB video counselling.
• The consultant doctor in charge of the patient would engage with the family /attendant once a day and as and when required with documentation in family briefing form done onceevery day.
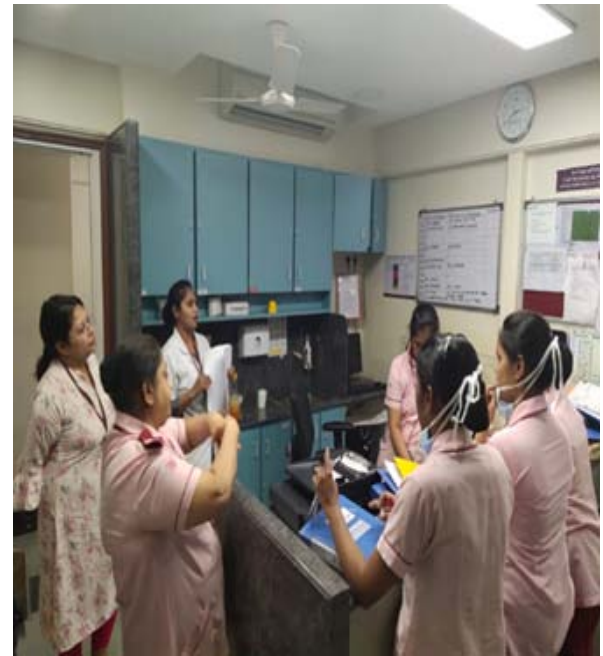
Figure 25: Counseling Session for Dept Staff

Figure 26: Counseling for Nurses

a) Motivational Programmes

The entire healthcare force has been under tremendous pressure during these times, not just physically but emotionally as well. Social distancing and quarantine measures have had an impact on psychology. Keeping the staff motivated throughout the whole process was very crucial. The management was trying to keep the morale high by arranging regular counseling sessions for all staff .Entertainment activities like singing sessions were organized for staff on weekends to lift their spirit. Video calls and other virtual methods of contact were advised between healthcare staff and supervisors for any guidance needed.

Change is inevitable but at the same time, adapting to change is difficult. Everything in our workplace has currently changed, but what keeps employees motivated and what employers and leaders can do remains the same, that is, to appreciate, encourage, and support. The administration strongly believed in this.

b) Digital health-Telemedicine

Digital health is turning out to be a promising solution currently. (8) Telemedicine has proved to be a key enabler during these difficult times.

Teleconsultation services were provided to patients with mild symptoms not related to COVID-19 and who did not need a hospital visit, using guidelines provided by the Ministry of health and family welfare and Maharashtra Medical Council (9, 10). During this pandemic, the utilization of tele health services certainly helped to slow transmission by reducing direct contact of patients with healthcare facilities, also enabling patients not suffering from COVID-19 to continue to receive care. This was particularly important for older adults, immune com promised patients and diabetics who were at the most risk during this pandemic.

For Radiology services, home workstations with remote access were provided to radiologists wherever feasible. Teleradiology made it possible for radiologists to view and report scans from their homes, thus protecting them from exposure while providing the much-needed expert guidance in patient care and management.

Tele- technology also made it possible to conduct training sessions, administrative meetings, and educational activities effectively. Multiple webinars had been arranged by various academic groups throughout the country to ensure continuous learning was not hampered.

c) Challenges faced by the Medical Administration

COVID-19 pandemic brought with it many challenges having a deep impact on social life and the economy. NSSH took the initiative of screening and triaging all hospital visitors. The administration and management team of the hospital worked relentlessly to prepare an efficient strategy and make SOPS for proper management of hospital operations.

The economic impact faced by the hospital due to reduced footfall, closed OPDs, loss of international patients, and cancellation of elective procedures was going to be a tough one, but the primary aim was to safeguard the health and save lives. To ensure COVID preparedness, hospital expenditures also increased as funds had to be arranged for safety equipment like

PPEs, cleaning and disinfection supplies, ambulances for patients. The fixed costs of running a hospital are immense. To manage these, while managing to pay staff salaries and ongoing operations were and are going to be tough tasks.

The number of positive COVID 19 cases are rising daily. The guidelines and strategies for testing, management, and screening provided by various authorities like ICMR, WHO, MOHFW, MCGM had to be thoroughly read and understood and appropriately updated time and again. As a responsible medical facility, NSSH was prepared to provide continuous medical support in keeping with National and International standards.

A nationwide lockdown was announced by the government to reduce spread of the disease. However, this also had an impact on healthcare facilities.

- Constant supply of Protective equipment's: PPEs, disinfection, and sanitization, arranging supplies for safety also was a concern as the stocks were not enough. This pandemic was an unprecedented one and preparation for this was not possible due to the already existing shortage of supplies in the market. Finding distributors and liasoning was a major concern. But we could overcome this with the support of Authorities.
- Staff movement and transportation –shut down of local transport caused difficulties to healthcare personnel to reach the hospital for duty. The hospital management arranged bus transportation for the staff& sought the help of Authorities for staff' transport.
- Psychological impact -Doctors, Staff Nurses, support staff administrators are human too! They have been called CORONA warriors, but this war has had a toll on all. Time away from families due to excessive work as also quarantine measures had surely affected all. The Management started communication on a daily basis and even were approachable in emergencies. There was constant dialogue, interaction with personnel & in some cases had one to one conversation with their families too.

Documentation
- The biggest challenge was to ensure documentation. In normal circumstances, the relatives were available for signatures after communication & counseling. In this COVID crisis, as the relatives were usually quarantined, it was very difficult for the doctors to maintain records .Various electronic media had to be used.
- Doctors in PPE faced a lot of practical difficulties to do the paperwork.

Medical Administrative staff could do audits to check the documentation but in case of the COVID scenario , wherein papers could not be transferred to Non-COVID areas , it was difficult to do so.

Challenges faced by the Medical administration

Extensive research and study with long working hours away from family -strategy planning
Prepare a COVID preparedness plan to manage COVID patients while ensuring safety and providing care for routine patients.
Continuous updating of guidelines from various authorities , implementation of the guidelines
Ensure adequate screening and triage procedures to segregate routine patients from Suspects
Extensive training protocols with adequacy audits.
Devise Standard Operating Procedures for management of patients in various departments-correct errors
Quarantine measures and Contact listing for accidental exposure of healthcare staff
Deal with issues like shortage of staff due to Quarantine following accidental exposures.
Psychological support to all staff and families back home.
Arrange for staff transport and safety during lockdown
Deal with economic impact of the pandemic while maintaining staff morale and their financial security along with operations and preparedness expenditures
Manage shortage of Supplies like PPE and liasoning with distributors/manufacturers
Documentation In normal circumstances, the relatives were available for signatures after communication & counselling . In COVID crisis, as the relatives were usually quarantined , it was very difficult for the Doctors to maintain records . Electronic media had to be used . Practical difficulties faced by doctors in PPE while doing paperwork. Documentation audits by Medical Admin staff were difficult as papers could not be transferred to Non-COVID areas.

XI. Conclusion

Tackling this pandemic has caused stress on hospitals everywhere, financial, psychological, and social. But there will be ways to weather this storm, and we must not lose hope. Doctors are the soldiers; the world will remember once this war is over. Our current priorities for COVID-19 preparedness should be to focus on early detection, limiting exposure, safety precautions, training, and maintenance of operations and staffing. Patience, calm minds, new administrative ideas and strategies, individual and cumulative discipline, a sense of solidarity, and a shared sense of purpose are all that we need currently to overcome these unprecedented and challenging circumstances.

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Implementing the Balanced Scorecard in Public Organization: An Experience in Communication Affairs Bureau Dire Dawa Administration, Ethiopia

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Abstract- The Balanced Scorecard (BSC), first created by Kaplan and Norton in 1992, has been developed over the last 28 years, gaining attention all over the world. In Ethiopia context ministry of civil service in 2010.The introduction of Civil Service Reform program (CSRP), as part of the 14 national capacity building programs, was in response to weaknesses in the organizational structure and the public service delivery and to simulate the overall development effort of the country. That the emergence of the Public Sector Capacity Building Program (PSCBP). It has laid the foundation for different capacity building programs with the objective of improving the scale, responsiveness and efficiency of public service delivery and promoting good governance both at a federal, regional and local level.

Government Communication Affairs Bureau is one of the public service institutions in the Dire Dawa city that implemented the BSC with the notion of improving its overall organizational performance.

Keywords: balance scorecard, performance measurement, evaluation.

GJMBR-A Classification: JEL Code: M10

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Government Communication Affairs Bureau is one of the public service institutions in the Dire Dawa city that implemented the BSC with the notion of improving its overall organizational performance. The point of this study is to analyze the key impact of successes and failure factors of the execution processes of Balance Scorecard: - for improvement of strategic planning & performance measurement in Dire Dawa Administration Communication Affairs Bureau.

The study used a qualitative research method. The data for this study was obtained through questionnaires that were distributed to 84 management members and non-management employees of the bureau in which only 82 were fully completed and returned. The sample was selected based on stratified random sampling the questionnaire was distributed to the staff members on the stratified based on their department. The data collected were analyzed using SPSS and Microsoft Excel.

The result of this study will be providing valuable inputs and directions have been maintained with regard to the bureau vision, mission, and strategy; while other activities. The study may also use as a point of reference for others who want to conduct further study on the same issue.

Keywords: balance scorecard, performance measurement, evaluation.

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I. Introduction

• Background of the Study

The recent wave of global political and economic integration and increased concerns about standardized and customer- tailored service delivery activities have posed challenges on firms all around the world which, in turn, led to an increased focus on competition through more flexible, customer-oriented, prompt and up to date services as a driving force for improved productivity and enhanced overall organizational performance.

Nowadays, organizations are used both financial and non-financial instruments so as to achieve a progressive change. Reforms throughout the globe are conducted with variation in accordance with the expectation of government policies and strategies. Not only the internal forces are fostering changes but also international external forces are playing an important role. Ethiopia is not free from this as requests came from different stakeholders to reform the government system to make it consistent with economic growth. The democratization process also demanded implementation changes that foster in promoting good governance in the country.

The needs to satisfy the citizen expectation with the changing political and economic environment call for policymakers' attention. Particularly making the public service delivery process efficient and effective is a timely demand to cope with the ever-changing political and administrative dynamics. The increasing pressure as a product of globalization is forcing the country to take serious reform measures to overhaul the service delivery process in a bid to fight poverty and achieve greater overall development.

The public sector performance, which is measured in terms of how efficiently and effectively it achieves its mission, is believed to play a vital role in the development of an economy since it impacts the effectiveness of the private sectors. The concept of the new public management and public sector pressure for administration excellence called for the need to apply Business Process Reengineering (BPR) while Balance

Scorecard (BSC) gets popular a holistic approach for planning and performance measurement. In light of this, these two reform tools have been adopted and implemented by Ethiopian public institutions in general and the Dire Dawa administration in particular for the last six years.

In line with this, much policy and implementation attention were given to Business Process Reengineering (BPR) and Balance Scorecard (BSC). It has been implemented in all bureaus and other government structures of Dire Dawa administration for a reasonably long period of time. Measuring the impact and learning from the previous implementation is very critical to document the changes the reforms has brought, identify which desires outcomes have obtained and which are not and why, and more importantly take corrective measures including recalibrating the BPR to make the implementation of these reforms more effective. Given different programs are simultaneously implemented to improve the public sector, counting or measuring the impacts only attributed to the BPR and BSC implementation either separately or as a package requires sophisticated impact evaluation techniques.

This study is initiated to analyze the extent to which the intended objectives of BSC an implementation that is; Balance Scorecard is a management system that enables organizations to clarify their vision and strategy and translate them into action has been achieved and pinpoint assess the practice and the challenges of Balanced Scorecard implementation and possible solution to solve the challenge factors in Dire Dawa Government Communication Affairs Bureau.

- *Statement of the Problem*

The city government was highly motivated to sustain the initiated strategic reform programs in all civil service public sectors including the Communication Affairs Bureau. In this lens, strongly supportive and continues to follow up supervision programs was taken by the Civil Service Bureau with Dire Dawa Administration Council Standing Committee officials to enhance the progress of the implementation of BPR and BSC with the aim of effective execution of the reform programs. However, the result of the feedback depicted that there was remarkable progress is some institutions, whereas some sectors were lagging behind that of others. /*Source, from civil service reform follow up office report of 2017/*.

The other challenge associated with BSC implementation is leadership and the manager's commitment. *Artley et al, (2001)* stated that without strong leadership a program won't succeed leadership must be dedicated to the program all the time. This indicated that commitment is very important in managing institutional achievement. So those who involved in a leadership position need to be committed

to the program. The degrees of commitment will determine its degree of success in many organizations, leadership commitment to the development and use of performance measures is a critical element for organizational successes. Employee perception is among the factors that can influence an effective performance management system. *Habtamu (2005)* noted that employee in the organization must be able to trust two sets of people-their leadership and each other's, He also added that poor trust results in inequality, which can be expressed in various ways. This reveals that such kind of discrimination could affect the perception of employees in an institution towards their managers/leaders.

Finally, communication is a critical tool for establishing and maintaining a performance management system. A good communication process also helps to provide a critical link between the task, employee performance, and corporate strategic plan/measures. The two most effective method of communication is meetings and institutional publications. These methods can hold the attention of the employees in them long enough to provide a thorough explanation (Artery and Stroh, 2001). Having been through the difficult process of formulating a strategy, the organization needs to ensure that it has a systematic method for translating its newly developed strategy into operational objectives and measures.

This research will assess the implementation of a balanced scorecard, whether it is going according to the planned goals by giving due attention to the Government Communication Affairs Bureau aspect. Hence this paper has been investigated the existing impact of the balanced scorecard and recommends an appropriate improvement that enables a balanced scorecard successfully.

II. Research Questions

In line with aforementioned objectives, the research will address the following research questions are deemed valuable for the study

1. What are the impacts brought by the implementation of BSC in public organizations under Government Communication Affairs Bureau?
2. Does the performance of public organizations improved as a result of the implementation of BSC? If so, how significant is it?
3. What are the major bottlenecks to implement BSC in a bureau or under study what are the possible solutions to tackle them?

III. Objectives of the Study

a) General objective

The main objective of this study is to the impact of the Balanced Scorecard and its relationship to the improvement of strategic planning performance

measurement in service rendering the case of public organization for the existing responsiveness & efficiency of public service delivery and promoting good governance.

b) Specific Objectives

The objectives of this study were to:

1. To investigate how leaders manage BSC implementation and know their effectiveness.
2. To measure how organizations give attention to Performance monitoring, evaluation and feedback systems of the strategic objective.
3. To identify and evaluate the current employees' attitude towards BSC implementation processes in the sector.
4. To identify the key successes and failure factors that affect BSC implementation.
5. To identify the effectiveness of BSC implementation for the improvement of performance evaluation.
6. To recommend the short term and long term solution based on their severity of the identified challenges in order to make the BSC system sustainable, efficient and effective for improvement of planning and performance measurement.

IV. Review of Related Literature

a) The Origins of the Balanced Scorecard

The Balanced Scorecard was developed by two men, Robert Kaplan, a professor at Harvard University, and David Norton, a consultant also from the Boston area. In 1990, Kaplan and Norton led a research study of a dozen companies exploring new methods of performance measurement. The impetus for the study was a growing belief that financial measures of performance were ineffective for the modern business enterprise (Niven, 2002).

According to Kaplan (2010), the concept of the performance measurement using both financial and non-financial metrics dates back to 1950s when General Electronics (GE) Company introduced these two parameters to measure divisional performance for its business lines before it took its current form. As Kaplan notes that, in the corporate of G.E staff members practiced a project to maximize the performance tools for decentralized general electronics unit of business. As the team of the members of the project announced (recommended) that divisional productivity can be measured by seven of non financial such as productivity, product leadership, market share, employee attitude, and personnel development, in the case of one financial matrix the profitability was stated by Kaplan, (2010, P, 5).

As the traditional industry performance measurement systems mainly relied on financial information, they were subject to criticisms for ignoring other intangible assets which are critical drivers of future financial performance, and hence lack the ability to track overall organizational performance. BSCs are used extensively in business and industry, government, and nonprofit organizations worldwide.

Gartner Group suggests that over 50% of large US firms have adopted the BSC. More than half of major companies in the US, Europe, and Asia are using BSC, with use growing in those areas as well as in the Middle East and Africa. A recent global study by Bain & Co-listed Balanced Scorecard fifth on its top ten most widely used management tools around the world (BSI, 2019).

b) The Evolution of the Balanced Scorecard

The Balanced Scorecard has significantly evolved from its early stage as a simple financial and non-financial performance measurement framework to holistic strategic planning, management, and execution tool of organizational strategies. The main reason for the evolution was due to empirical evidence of shortcomings found in preceding generations and the resulting growing criticisms by academicians, authors, and management consultants.

However, until the 1990s, majority of companies was used primary management system in order to used exclusive financial information as well as highly relied on a budget to keep giving special attention on the performance short-run activities (Kaplan, 2010, p.7).

On the other hand, the use of financial information alone for organizational performance measurement was increasingly criticized by many authors throughout 1980s to 1990s.

According to *Czekaj and Świerk (2009 and 2010),* the evolution of BSC is represented by four generations: in the early 1990-1993-originally the balanced scorecard was developed to measure the company's performance in four themes of the organization: finance, customers, internal processes and learning and growth. (i.e using the four perspectives); The first generation of the balanced scorecard was a set of metrics that served managers to make an overall assessment of the activity of the organization;

In the 1994-1996 - the second generation of the balanced scorecard consists of treating the concept as a comprehensive system for managing the organization in the strategic and operational dimensions. This way of using the balanced scorecard helps organizations develop the organization's strategy and present it to all employees in order to synchronize all the activities of the organization with the strategy being realized;

In the 2000-03 - the third generation of the balanced scorecard designs is extended by the so-called strategy map. With the map it was possible to visualize the strategy and the occurring cause-and-

effect relationships between its various components, which enable employees to understand the relationship between their own work and the objectives of the company; since 2004 until today-the balanced scorecard has transformed into a model of organizational synergy. The creators of the balanced scorecard keep expanding the concept in the learning and growth perspective, with an emphasis on the measurement of strategic readiness of intangible assets.

c) The Concept of Balanced Scorecard

The traditional mode of evaluating an organization's performance was primarily based on financial aspects: profitability through increased revenues & reduced costs and other financial analysis techniques such as return on assets (ROA), return on Investment (ROI), profit margin etc. As a result, such measures of organizational performance were criticized by many authors and management consultants for being: short term oriented, considering past performance, being non-consistent with current business's environment, focusing on tangible assets, and lacking predictive power.

According to *Kaplan and Norton (1992)*, this traditional accounting performance measurement method neither provides appropriate and adequate guidance for organizations to take in the future nor satisfy the needs of stakeholders in today's dynamic and competitive environment. Further, they have pointed out those accounting-based measures: first, are too historical; second, lack predictive power; third, reward the wrong behavior; fourth, focus on inputs and not outputs; fifth, don't catch up the main business changes up to be late sixth, forward the practices, don't cross-functional system in the company. Finally, the seventh one provides inefficient attention that is difficult to identify resources especially that of intellectual capital resources. Intangible assets such as employee knowledge, customer satisfaction and loyalty, innovation, environmental competitiveness, research and development, productivity, and other important company-specific factors are the key to success in achieving overall organizational performance in today's economy.

Thomas Stewart (cited in Niven, 2006, p.5), has strongly supported this idea as—the most important of all are soft 'assets such as skills, capabilities, expertise, cultures, and loyalties and so on. These are the knowledge assets—intellectual capital—and they determine success or failure. However, Ruben (1999) notes that accounting-based measures (lag indicators) are unable to capture such key elements of an organization.

Thus, due to the growing criticism on the use of such financial measures as an organizational performance measurement system, researchers and academicians had exerted their effort to develop more sound approaches to measure performance. It was in 1992 that Kaplan and Norton introduced the Balanced Scorecard (after they made an extensive study with a number of companies since 1990) which considers financial, and non-financial metrics as a measurement of overall performance of an organization. Since then, BSC has become very popular and attracted considerable interest among academics, practitioners, firms, organizations, and others all over the world.

Each of these four constitutes of the BSC has own value to be addressed such as Financial perspectives major intention is insight into surviving, succeed and prosper of business; customers perspective considers the yield of the business from value creation and making difference among existing and new entrants of the firm to the market environment; internal process critical assumption is that the developed product/service has the best satisfaction with its competitors in order to cope up with the complexity of the public institution; and the other learning and growth ambition will rely on creation of continues improvement in the system to sustain the desired wish of the customers, employees, shareholder and stakeholder, and establish suitable climate that assists the introduced change in the business (*Fentahun, 2007*). Financial measures have numerous potential to portray the value of the rear aspect of the accomplishment scenario in the business arena which is critically an indication of lagging view in the sector. Whereas it has not had the ability to show the future situation of the organization success that is a weak prediction power in the dynamic business context (*Niven, 2002).*

S/No	Comparison on points	Lagging	Leading
1	Definition	Measures focusing on the result at the end of a time period, normally characterizing historical performance	Measures that "drive" to performance lag measures, normally measuring intermediate processes and activities.
2	Example	Market share Sales Employee satisfaction	Hours spent with customers Proposal written Absenteeism
3	Advantages	Normally easy to identify and capture	Predictive in nature, and allow the organization to make adjustment based on result
4	Issues	Historical in nature and do not reflect current activities; lack predictive power	May prove difficult to identify and capture; often new measures with no history at the organization

Source: Niven, 2002:116

Source: Niven, 2002:116

Figure 2.1: Lagging and Leading Performance Measures

d) The Balanced Scorecard Four Perspectives

The Balanced Scorecard is, therefore, a multi-dimensional and broad set of measure that is related to the important parts of an organization, mostly structured into four perspectives. These set of measures are integrated across the functional boundaries and developed in line with the strategy and mission of the organization. The four perspectives developed by Norton and Kaplan are discussed here below:

1. Financial Perspective

How Do We Look to Share Holders?

Financial measures indicate whether the company's strategy implementation and execution are contributing to the bottom line improvement‖ (Kaplan and Norton, 1992, p.77). According to Paul R. Niven (2006), the Financial Perspective focuses on measures which have the goal of enhancing shareholder value. Possible performance measures under this perspective are derived from the objectives of revenue growth and productivity which include profitability, cost/unit, revenue growth, asset utilization etc.

Niven (2006), also states that focusing resources, energy, and capabilities on customer satisfaction, quality, knowledge, and other factors in the rest of the perspectives without incorporating indicators showing the financial returns of an organization may produce little added value.

2. Customer Perspective

How Do Customers See Us?

The customer dimension of the Scorecard contains several cores or general measures which include a high degree of satisfaction of clients, customer retention, attraction (acquisition) of new clients and market share etc.

According to Kaplan and Norton (1996), the objective of an organization with this perspective is to identify the customer and market segments in which the organization will compete and, accordingly, the measures to track related performances. This enables an organization to identify and focus on factors that are really important in meeting customers 'demands.

Niven (2006) also notes that to achieve positive financial results, organizations need to create and deliver products and services which customers perceive as adding value to them. He remarks that the measures in the customer perspective should answer three basic questions: What are our target groups of customers? What do they expect or demand from us? What would the value proposition for us be in serving them?

According to Kaplan and Norton (2000), the value proposition may be chosen within three differentiators:

- Operational excellence – focus on low price and convenience;
- Product leadership – offer the best product in the market;
- Customer intimacy – focus on long-term customer relationship through a deep knowledge of their needs.

Niven (2006), also states that the most common measures for this perspective include: customer satisfaction, customer loyalty, and market share.

3. Internal Business Process Perspective

What Must We Excel at?

The internal business process perspective of the BSC mainly emphasizes that organizations must control important working conditions or inner process that may create value to customers and shareholders. For an organization to be effective in performance, the internal working process and systems should be as excellent as possible in assisting operational units to provide values to attract and retain clients of the market.

Kaplan and Norton (1992), presume that great customer performance is the result of processes, decisions, and actions which managers need to focus on in order to satisfy customers 'needs. This

perspective measures business processes that need to play a key role to increase customer satisfaction.

Niven (2006), highlighted that this perspective measures an organization's performance with respect to *speed* (on-time delivery, process cycle time, customer response time etc), *quality* (continual improvement, rework, repair and scrap, process capability etc), *Measures of cost* (costs of waste, cost per transaction etc) and *other measures* (floor space utilization, forecasting and planning accuracy etc).

4. Growing and Learning of Perspective

We would be able to Continues Improvement and Create Values?

This perspective answers the fundamental question to achieve our targets and accomplish core activities, how must we learn, communicate & work together? 'And it is the establishment whereupon the balanced scorecard is constructed. Niven (2006) notes that measures of the Learning and Growth perspective are the enablers of the other perspectives, it also emphasizes that awareness, employee aptitudes, and fulfillment, the accessibility of information and adequate tools are often the source of growth and along these lines the most common measures of this perspective. Organizational learning and development come from three principal sources: people, systems, and organizational procedures…businesses will have to invest in reskilling employees, enhancing information technology and systems, and aligning organizational procedures and routines (Kaplan and Norton, 1996, pp.28-29).
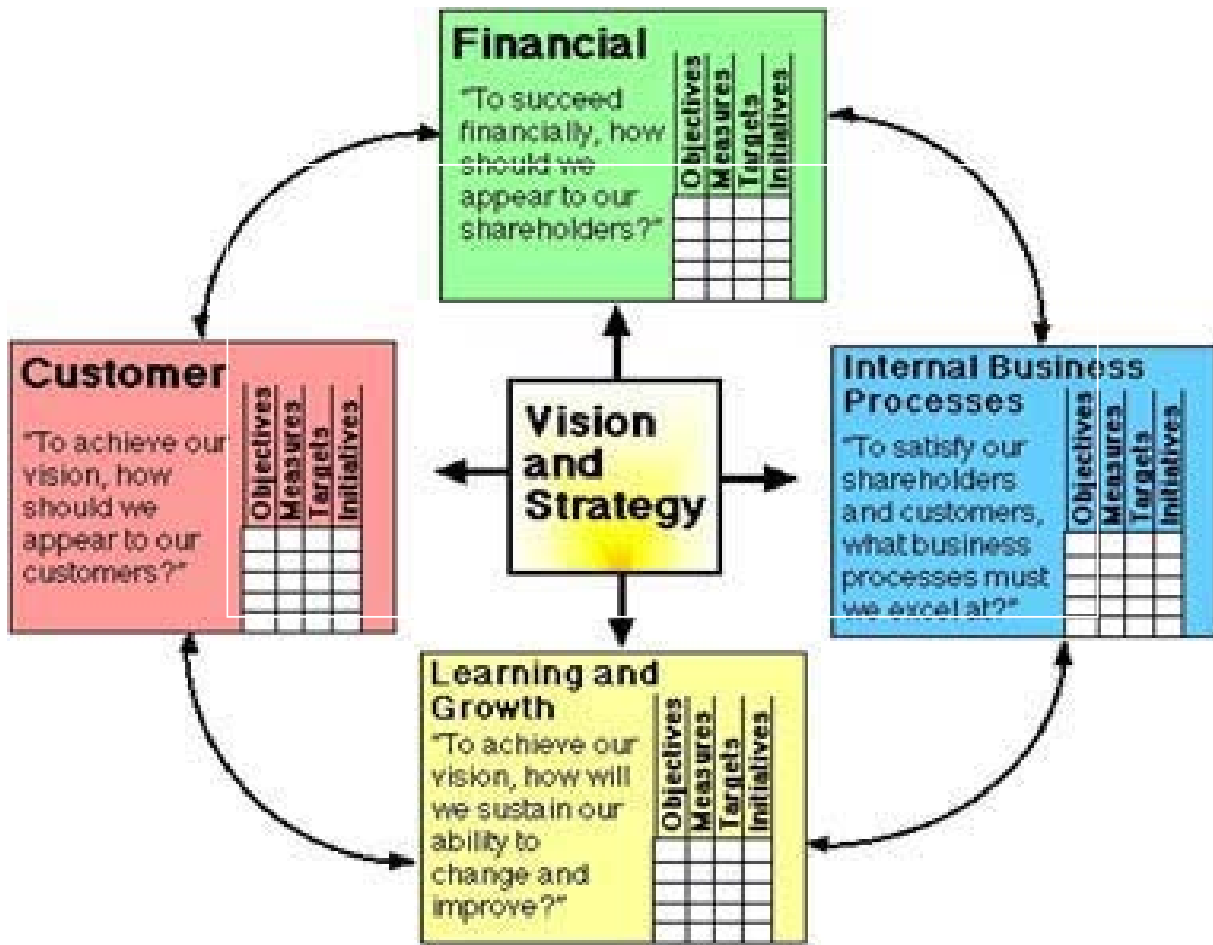
Source: Kaplan & Norton, 1996: 9

Figure 2.2: Framework and Perspectives of BSC

As we clearly view the figure: 1 reveals that objects and measures of a tool inherit from the institution's vision and strategy with an optimistic outlook on pillars. Due to the pillars serve as a framework for the balanced scorecard (Kaplan and Norton, 1996:8)

e) Public Sectors and Balanced Scorecard

"The balanced scorecard (BSC) was originally developed for the private sector as a means of clarifying and updating strategy, communicating strategy in the company, aligning unit and individual goals to strategy, linking objectives to long term targets and budgets, and conducting performance reviews to improve strategy" *(Kaplan and Norton 2001a);* and it is now also being used as '… a powerful tool for rapid and effective strategy implementation' (Kaplan and Norton 2005). However, in the last decade, the balanced scorecard's multidimensional focus has also been viewed as a way of addressing the need for a strategic performance measurement system within public sector organizations (Umashev and Willet 2008).

A public organization that knows its strategy of operation and possesses identified key themes, within which it tries to achieve perfection, can commence the process of the creation of the balanced scorecard. The improvement of the balanced scorecard consists of the following basic steps *(Rohm 2002, p. 2)*: strategic analysis, identification of customers and value proposition for them; defining the vision and mission statements; defining the strategy/strategic themes; defining perspectives and strategic objectives; creating a strategic map, targets and measures of their achievements; developing strategic initiatives for specific areas of activity; cascading balanced scorecards at lower organizational levels; analyzing the results of activities and undertaking corrective action.

Balanced Scorecard is an instrument to leadership art to sustain its conceived ideas or new scheme in the fluctuating business environment to cope up with change. Because it facilitates a communication system among leaders and employees about the change occurred due to the advancement of the information system, accelerated demand of citizens to public service, globalization and so on. Hence it is a critical desired instrument for leaders in order to break through the status quo *(Stemsrud Hagen, 2003).*

To translate the strategy of the organization into action, all concerned bodies must sense it as their own aim to attain. So, it requires the effort of leaders in communicating the strategy with their followers through BSC (Kaplan and Norton, 2001).

Effective implementation of BSC in the organization tries to link performance management programs with its strategic goals and tactical objectives that scale up the concept of the balanced scorecard. Thus, exercising the technique becomes so difficult when critical care is not taken by everybody in the organizational community. That why the coiners give attention to the excursion parts and based on this issue *Kaplan and Norton (2008)* argued that implementation stage must be adapted in six stages in simultaneously with integrating strategic planning and operational execution in a closed loop manner.

In general to sum up the whole implementation process, BSC is not a straightjacket there are various factors that hamper effective execution. The basic challenges of the implementation process of BSC are varied from context to context but *Richardson (2011)* clearly identifies the subsequent factors which are highly threatening the execution process of BSC in the organization such as:-

- lack of visionary leadership, inactive senior executives commitment, and involvement in the process BSC.
- Most organizations do not communicate BSC throughout the entire organization.
- Undermining its essence and allocation of few resources.
- Considering it as a correction mechanism.
- Attention is not given to the indicators of BSC as change desires in the system.
- Few vital indicators are not addressed.
- Implementing BSC for a reason.
- No clear linkage between indicators.
- Employees are do not participated in the development stage of the BSC.

V. Research Methodology

• Research Design

The research design that was applied to this study was a descriptive research design. In order to develop a snapshot of particular situation, descriptive research was used. It involves large samples which are used to give a description of an event or define attitude, options or behaviors that are measured or observed in a particular environment *(Mcnabb, 2002).*The most distinguishing feature of this methodology was that the researcher had no control over the variables. Since the objective of the study is to uncover balanced scorecard implementation and its possible challenges at GCAB, the descriptive design was most appropriate *(C.r. Kothari 2004).*

• Sources of Data

This study will make use of mainly through both primary and secondary data in its construction. Essential information was collected through a survey method by using standard questionnaires that were arranged in 5-point Likert's scale. The secondary sources of data for the study include published books,

journals, articles and relevant documents (documents related to the study) have also been extensively reviewed as references.

- **Research Instrument /Tools**

"A structured questionnaire arranged in standardized 5-point Likert's scale was chosen because of the strengths of this method. A structured questionnaire allows all the participants to respond to the same questions, as participants are offered the same options on each statement and it provides an efficient way of collecting responses from a large sample"(Anol, 2012). The "Closed-ended questionnaire also provides confidentiality to the respondents to enable them to complete the questionnaire honestly; and its use also tends to increase the response rate" (Khomba, 2011). That is why the researcher chooses a Likert scale survey questionnaire as the main instrument to gather quantitative data for this study. The study targeted to management member and non-managements in GCAB, with the focus on measurement, Practice, and Challenges in Balanced scorecard implementation in the Bureau, It was necessary to tailor the questionnaire to make it as user-friendly as possible. In order to so, the researcher prepared statements and interval settings based on the Likert- style rating scales to which the participants (Management/Non-managements) had to respond (with the rankings signifying the degree of agreement, ranging from a scale of ―1‖ referring to ― strongly Disagree ‖ to a scale of ―5‖ referring to ― Strongly Agree ‖ on a five-point rating scale). The main steps that were followed when formulating the questionnaire included the identification and generation of perspectives surrounding the intended thematic area, review of similar questionnaires that were used in prior surveys. All these culminated in the formulation of 19 questions that represent the main areas of the study.

The researcher used one major research instruments and questionnaire close-ended questions only. Meanwhile, whether to ask a question in an open or closed format is one of the most significant considerations for many researchers. In this research, a self-completion questionnaire with closed questions was developed. The self- completion questionnaire is very familiar method of business research, and the research instrument. According to Bryman and Bell, (2003) closed questions have some advantages: it is easy to process answers; it enhances the comparability of answers, and makes them easier to show the relationship between variables. It is better than open question for this research.

- **Sampling Method and Sample Size Determination**
Sampling Method

In selecting the research subjects, stratified random sampling will be used. Because Stratified random sampling helps for a population from which a sample is to be drawn does not constitute a homogeneous group, a stratified sampling techniques is generally applied in order to obtain a representative sample." The rationale for applying the simple random sampling was aimed to have an equal probability of selection for the entire population.'' (Anol, 2012).

Target Population

The target for the survey questionnaire includes management members and non-management who have worked for or more than a year in the GCAB was included in the pool as recently recruited employees may not have deep knowledge of the benefits and root causes of impact of BSC implementation in the Bureau. Therefore, the number of permanent workers in each department is summarized in the table below.

Table 3.1: Total Population Each Department

N.	Department	Malee	Fem	Tot
1	Management members	4	3	7
2	BSC implementation team	4	1	5
3	Information communication Directorate			
	Electronics media Team	15	5	20
	Press media Team	12	6	18
	Web site Team	7	3	10
4	Information Centers Empowerment and Development Directorate			
	Event creation Team	9	9	18
	Research and Training Team	8	7	15
5	Human Resource Management Department	4	2	6
6	Budget and finance Department	3	5	8
	Total			107

Source: Summarized from all Department. GCAB HRM, December, 2019

Sampling Size

The study population will staff who work in the Government Communication Affairs Bureau on a permanent basis who is around 107 in number. Krejcie and Morgan's (1970) published a formula for an efficient method of determining a representative sample size of a given population using the following formula. Thus, in the present study, the sample size was determined by using this formula.

$$s = \frac{x^2(Np(1-P)}{D^2(N-1) + x^2\,P\,(1-P)}$$

Where:

S = required sample size

X^2 = the table value of 95% confidence interval

P = the population proportion (assumed to be 0.5 for it provides the maximum sample size)

D = the degree of accuracy expressed as a proportion (0.05)

N = the population size

Hence, in this study

X^2 = 1.96   N= 107

D^2 = 0.05   P = 0.5

$$= \frac{(1.96)^2(107)(0.5)(1-0.5)}{0.05^2(107-1) + (1.96)^2\,(0.5)\,(1-05)} = \frac{(3.8416)(53.3)(0.5)}{0.0025(106) + (3.8416)\,(0.5)\,(0.5)}$$

$$s = \frac{102.76}{1.2254}$$

s =83.85

Therefore, the result of the equation was 83.85 and approximately 84 representative samples were taken from 107 population size for the questionnaire survey.

Table 3.2: Proportional stratified sample

No.	Variable	Population Size	Sample Size
1	Management members	7	6
2	BSC implementation team	5	4
3	Information communication Directorate		
	Electronics media Team	20	16
	Press media Team	18	14
	Web site Team	10	8
4	Information Centers Empowerment and Development Directorate		
	Event creation Team	18	14
	Research and Training Team	15	11
5	Human Resource Department	6	5
6	Budget and finance Department	8	6
	Total	107	84

Source: Survey Result (2019)

• **Method of Data Analysis**

The researcher will analyze the data gathered through close-ended questionnaires with the aid of SPSS (Statistical Package for Social Science) version (20) which consists of descriptive statistics in terms of mean, median, mode standard deviation. In addition, the findings of the study are categorized and presented under thematic areas and analyzed using different descriptive statistical tools such as graphs, pie charts, tables and percentages accompanied by supporting qualitative information. Software Package for Social Sciences (SPSS) was applied in analyzing the data.

Reliability Test

For this examination, in order to measure or evaluate the internal consistency of variables Cronbach's alpha was utilized. Attach to that Cronbach's alpha was reliability coefficient which is used to measure the consistency of the variables of scale that represents a number of ranges from 0 and 1 were noted by Zikmund et al., (2010) from the above measurement the scales the generally accepted rule tamp was of 0.7 which indicates fair reliability.

In this case, the researcher was applying Cronbach's alpha that gets the range of greater than 0.7. That means it is accepted as shown in table 3.6.2 the reliability test runs for the questionnaire of the study showed Cronbach's alpha of 0.89, 0.76, 0.87 and 0.85 for BSC implementation, BSC for strategy execution & communication tool, Performance measurement schedule analysis and challenges of BSC implementation in GCAB respectively indicating an acceptable internal consistency.

Cronbach's Alpha Coefficient

Questionnaire category	Cronbach's Alpha coefficient	No. of Items
Balance scorecard implementation	.891	8
BSC for strategy execution & communication tool	.769	3
Performance measurement schedule analysis	.871	3
Challenges of BSC implementation in GCAB	.857	5

Source: SPSS

VI. Results and Discussions

• **Response rate**

Table 4.1: Response rate

Participants	Frequency	Percentage
Responded	82	98
Non responded	2	2
Total	84	100

Source: Survey 2019

As indicated in table 4.1 above, Out of 84 samples, 82 questionnaires were returned fully completed, which consists of 98% of the total. Two of the respondents failed to return the questionnaires giving a response rate of 2%.

- Respondents' Profile

In this section, the researcher analyzed the respondent's profile, which includes gender, age, and educational level, position, department and years of experience of respondents who were involved in this study. As indicated in table 4.2, from the total 84 respondents, 61% (N 50) were male respondent and 39 % (N=32) respondents were found to be female as the result. This presupposes the generals, the margin between males and females more dominated by males. The results showed by SPSS that, the largest proportion of the respondents falls on the age of the group between ranges 26-35 years, which is 56 % (46), followed by the second largest proportion of the respondents aged between 36-45 years, which is 23 % (19). The third-largest proportion of the age group is between 20-25 years, which is 10 % (8), followed by an age group less than 25 years, which is also 7% (6) and above 45 years is 4% (3). It can conclude that the majority of the respondents were aged between 26-45 years. The data collected showed that academic qualification. The largest proportion of the respondents, which is 80.5 % (66) of them had attained bachelor's degree and the second largest proportion of the

respondents, which is 11% (9) Diploma or certificates in TVET college and the third-largest proportion of the respondents, which is 8.5% (7) holds postgraduate Degree and above. The majority of the participants in the study are proficient individuals who have already accomplished different levels of education. The respondents are accomplished who are accepted to be capable and familiar with practice issues related to BSC. The collected data shows that the highest percentage of the respondents, which is 44 % (36), served the organization 1 up to 5 years. The second-largest percentage of respondents, which is 30 % (25), worked for 6-10 years, the rest were 26% (21) with service years of more than 10 years. From this one can conclude that more than 80 % of respondents are worked in their activity for over 2 years. The respondents are all around experienced and it's accepted to ponder BSC structure progressively over expertly. The final collected show that hierarchical position in the organization. The smallest percentage of the respondents, which is 7% (6) of the respondents are from the management members and the highest percentage of the respondents, which is 93% (76) are non management members of the Bureau.

Table 4.2: Summary of Profiles of Respondents

Variable	Categories	N	n	%
Gender	Male	107	50	61%
	Female	107	32	39%
Age	20-25	107	8	10 %
	26-35	107	46	56 %
	36-45	107	19	23 %
	46-55	107	6	7 %
	56- above	107	3	4 %
Highest academic qualification	Diploma or certificates	107	9	11%
	BA/BSC Degree	107	66	80.5%
	Master's Degree	107	7	8.5%
Work Experiences	1-5	107	36	44 %
	6-10	107	25	30.5%
	Above 10 years	107	21	26 %
Organizational position	Management members	107	6	7%
	Non - Management	107	76	93%

Source: Survey 2019

- Analysis of the variables

In response to the examination questions, four factors that refer to the critical components of namely BSC implementation, BSC for strategy execution & communication tool, Performance measurement schedule analysis and challenges of BSC implementation in GCAB respectively were taken to structure the poll and dissect the reaction. These factors are among the significant achievement factors for compelling execution of the balanced scorecard. Hence,

frequencies, percentages including proportions of focal inclination (the mean score method) were employed to examine the varieties inside the survey things.

For every variable, the researcher has figured out how to structure six to eight inquiries which expected to be better representing to the variable. Subsequent to embeddings the crude Likert scale data to SPSS 20, the reactions were examined and outlined by taking the mean score acquired under each inquiry to arrive the expressed variable.(BSC implementation, strategy

execution & communication cascading, Performance measurement and challenges of BSC) , Hereunder are the questions under each variable and the analysis of the summarized responses for the questions.

- Organizational Readiness for BSC implementation

As per its maker, the "balanced-scorecard is built up by a procedure that assembles accord and lucidity about how to make an interpretation of the system into operational goals and measures. This implies the scorecard speaks to the aggregate learning of the directors of the organizations. The scorecard venture isn't an activity to improve an estimation framework but instead, to make changes in the manner the organization sees and oversees itself". (Norton, 1992). Balance-scorecard to display an approach to deliberately quantify the arrangement of a company's human information and organizational capital-we call planed read availability without which even as well as cannot be expected succeed (Kaplan and Norton, 2004).

Thus, the organization tries to link performance management programs with its strategic goals and tactical objectives that scale up the concept of Balanced

Scorecard. Therefore, exercising the technique becomes so difficult when critical care/ organizational readiness is not taken by everybody in the organizational community. BSC planning and implementation process is evaluation. The evaluation is expected to be conducted at individual, process and organizational level. Although the attempt to institutionalize evaluation system showed promising outcomes, the outcomes were not sufficient to bring significant change at different levels.

Accordingly, as table 4.2 shows, a minimum mean score of 2.90 (less than mean score of three) on the sufficiency of measures to represent each objective at the organizational level and the maximum mean score of 3.46 (greater than mean score of three) on designing frequency of data collection were registered. In this variable apart from "managers and employees are involved in the implementation which scored mean score of (2.90) respectively, the remaining performance measurement items of the balanced scorecard in this variable has been encouragingly representing the measurement of concurrence with a mean score of (3.21) and above.

Table 4.3: Summery on the BSC implementation

		1. Strongly Disagree (*SD*) 2. Disagree (*D*)		3. Neutral (*N*) 4. Agree *(A)*		5. Strongly Agree *(SA)*			
Item				SD	D	N	A	S A	*Mean score*
I.	Your organization implements Balanced Scorecard (BSC)?	n	82	3	8	11	43	17	3.46
		%	100	3.7	9.8	13.4	52.4	20.7	
II.	You have good understanding on the Balanced Scorecard concept	n	82	7	10	20	29	16	3.45
		%	100	8.5	12.2	24.4	35.4	19.5	
III.	Your organization Strategic goals are properly represented in Balanced Scorecard	n	82	6	12	21	29	14	3.40
		%	100	7.3	14.6	25.6	35.4	17.1	
IV.	Are Strategic goals of the organization and performance indicators of BSC are connected	n	82	7	11	24	25	15	3.36
		%	100	8.5	13.4	29.3	30.5	18.3	
V.	Have you Balanced Scorecard implementation plan in written from	n	82	3	13	22	31	13	3.46
		%	100	3.7	15.9	26.8	37.9	15.9	
VI.	leadership is committed to successful implementation of BSC	n	82	10	21	22	25	4	2.90
		%	100	12.2	25.6	26.8	30.5	4.9	
VII.	Is there are some tasks that employees do that are not linked to indicators and strategic goals	n	82	5	14	29	26	8	3.21
		%	100	6.1	17.1	35.4	31.7	9.8	

	Each key performance indicators of Balanced Scorecard that align with employee activities and responsibility are cascaded monthly to measure the value	n	82	3	13	26	30	10	3.37
		%	100	3.7	15.7	31.7	36.6	12.2	
Aggregate mean score									3.32

Source: Survey 2019

As shown under (Item I), more than half of the respondents 73.2% agreed or strongly agreed, 13.4% remained neutral & the rest 13.4% disagreed or strongly disagreed on the organization implements Balanced Scorecard in the GCAB. Thus, we can implement a Balanced Scorecard in the bureau high.

Under (Item-II), 55% of respondents strongly agreed or agreed, 24% had doubts neutral and the rest 21% disagreed or strongly disagreed. They have a good understanding of the Balanced Scorecard concept. Hence, it can be drawn that there exists a gap in the bureau in understanding the Balanced Scorecard concept results or some partiality in doing so.

Concerning Strategic goals are properly represented in Balanced Scorecard with the bureau strategy, as depicted under (Item-III), more than half of the respondents 52% agreed or strongly agreed, 26% remained neutral, and 22% of them disagreed or strongly disagreed. This means, the bureau's effort to Strategic goals are properly represented in Balanced Scorecard is in a good condition. However, it is apparent that more effort is required to fully align the activities, as 48% of the respondents 'opinion reveals they are doubts neutral or disagree with the statement.

Under (Item-IV), majority (51%) of the respondents had reservation and the rest 49% agreed or strongly agreed on the level of the Strategic goals of the organization and performance indicators of BSC are connected which revealed that the commitment level of management of GCAB in maintaining focus on both lag and lead indicates.

Regarding the level of Balanced Scorecard implementation plan in writing form (Item-V) more than half of the respondents, 54 % agreed or strongly agreed 19% remained neutral and 27% of them disagreed or strongly disagreed.

Under (Item-VI), level of commitment of GCAB's leadership for successful implementation of BSC in the bureau 29 % agreed or strongly agreed, 27 % remained neutral, and 38 % disagreed or strongly disagreed. From this data, it can be concluded that the involvement and commitment of GCAB's leadership in implementing the BSC successfully are low and below expectation.

Concerning some tasks that employees do that are not linked to indicators and strategic goals as shown in (Item-VII), 42 % agreed or strongly agreed, 35 % remained neutral, and 23 % disagreed or strongly disagreed. That means more than half of the respondents agreed not linked to BSC indicators and strategic goals.

As it can be seen from (Item-VIII), key performance indicators of Balanced Scorecard that align with employee activities and responsibility are cascaded monthly to measure the value 49 % of respondents agreed or strongly agreed, 32 % remained neutral, and 19 % disagreed or strongly disagreed. Key performance indicators of Balanced Scorecard that align with employee activities and responsibility are cascaded monthly to measure the value.

- BSC for strategy execution & communication tool

According to Kaplan and Norton (2001), to be effective, the BSC must be completely used at all dimensions in the organization, and the BSC must almost certainly make methodology "everybody's regular occupation". This mission can be accomplished through the communication and learning process; utilizing the correct procedure of building up personal and team objectives; and right linkages between performance, motivations and reward system.

Table 4.3: Responses' of the Employees on BSC for Strategy Execution & Communication Tool

Item				SD	D	N	A	S A	Mean score
1. Strongly Disagree (SD)				3. Neutral (N)		5. Strongly Agree (SA)			
2. Disagree (D)				4. Agree (A)					
I.	In my opinion the strategies are implemented in actionable ways to achieve GCAB long term vision.	n	82	6	6	20	40	7	3.40
		%	100	7.3	11	24.4	48.8	8.5	
II.	My institution strategy of communication is primarily interactive (two way)	n	82	3	16	13	36	14	3.51
		%	100	3.7	19.5	15.9	43.9	17.1	
III.	I have clear line of sight among my responsibilities ,accountability & goals	n	82	8	18	26	22	8	3.04
		%	100	9.8	22	31.7	26.8	9.8	
Aggregate mean score									3.31

Source: Survey 2019

The study result showed that the arithmetic means responses' of the employees on the overall situation of the bureau strategy execution & communication tool considered in this study. The result shows the average means value of their response was 3.04 and 3.51 respectively which indicates that the majority of the respondents were positive replied on the implementation of strategies in an actionable way to achieve GCAB long term vision. The existence of two ways communication in the bureau, the majority of the respondents were disagreed their institution facilitate interactive two way of communication The table result shows the arithmetic mean and value of the respondents' believe on their level of understanding on the responsibilities, accountability & goals in the bureau achievements were 3.51 respectively.

- **Performance measurement schedule analysis**

The balanced scorecard translates an organization's mission and strategy into a comprehensive set of performance measures that provides the framework for strategic measurement and system. The balanced scorecard retains an emphasis on achieving financial objectives but also includes the performance drivers of these financial objectives, the scorecard measures organizational performance across four perspectives; financial customers, internal business and growth (David P., 1996).

Table 4.4: Responses' of the employees on Performance measurement schedule analysis

| Item				SD	D	N	A	S A	Mean score
1. Strongly Disagree (SD)				3. Neutral (N)		5. Strongly Agree (SA)			
2. Disagree (D)				4.Agree (A)					
I.	The measurement system adequately corresponds to change implementation plan under BSC	n	82	7	19	25	25	6	3.04
		%	100	8.5	23.3	30.5	30.5	7.3	
II.	BSC measures of performance are directly linked to the strategic objective of your organization	n	82	6	15	19	32	10	3.30
		%	100	7.3	18.3	23.2	39.0	12.2	
III.	In the process of implementing BCS there is fertile ground that employees take part in defining the way their job will be measured	n	82	10	15	25	25	7	3.04
		%	100	12.2	18.3	30.5	30.5	8.5	
Aggregate mean score									3.12

Source: Survey 2019

As shown under (Item-I), 38 % the respondents agreed or strongly, 30 % remained neutral & the rest 32 % disagreed or strongly disagreed or measurement system adequately corresponds to change implementation plan under BSC in the GCAB. As above 50% of the respondents 'opinion reveals they are doubts neutral or disagree with the statement.

Under *(Item-II),* BSC measures of performance are directly linked to the strategic are objective of the organization the respondents worked on 51% of respondents strongly agreed or agreed, 23% had doubts neutral and the rest 26% disagreed or strongly

disagreed.49 % said the measures of performance are not directly linked to the strategic objective of their organization.

Concerning on employees' involvement in defining the way their job will be measured during BSC implementation, as depicted under *(Item-III),* the result shows of the respondents 39.02% agreed or strongly agreed, 30.49% remained neutral, and 30.49% of them disagreed or strongly disagreed. This means, Almost more than half of the entire respondents were indifferent whether employees involve or not.

Bsc implementing there is fertile ground
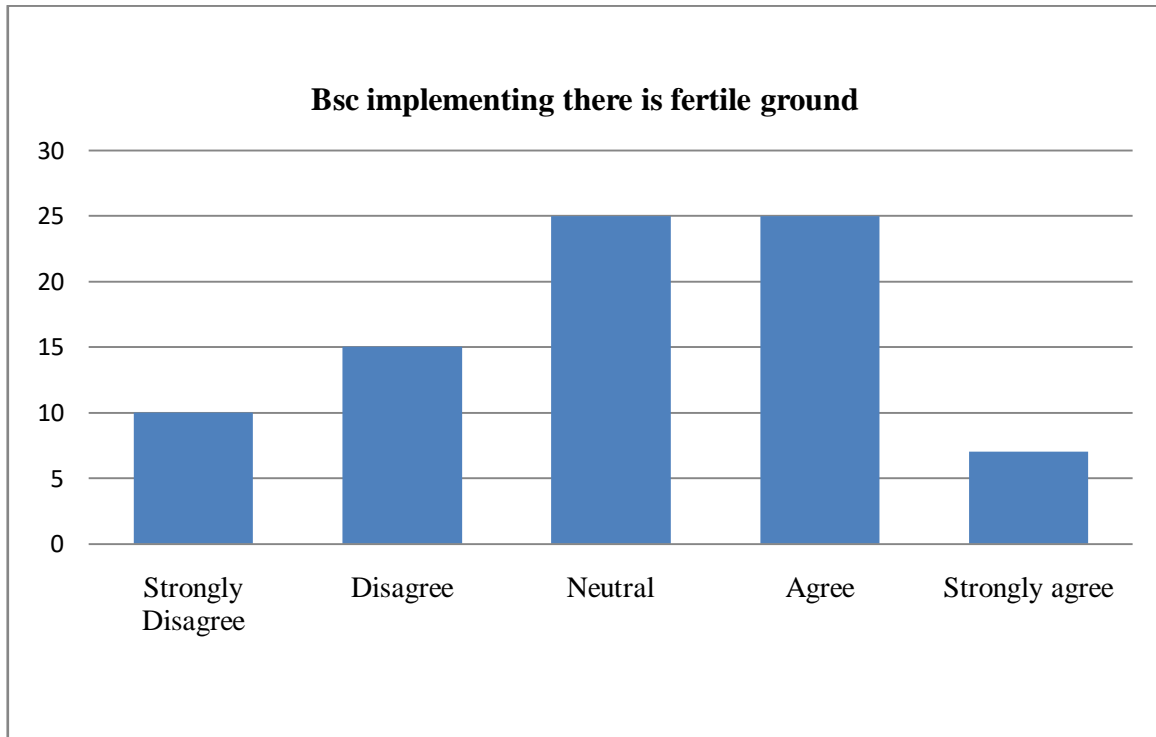
Source: Survey 2019

- **Major Challenges of BSC Implementation GCAB**

According to Kaplan and Norton (2007), BSC Implementation challenges are rooted in either poor design of the balanced scorecard or poor organization process. Poor design of the tool includes, failure to achieve balanced between the lagging and leading indicators and poor organization process includes inadequate BSC training, limited leadership involvement, minimum involvement middle and lower level stuff, inadequate or limited information technology support, poor planning, and non effective project teams.

These findings were then summarized and provided to respondents with a questionnaire along with other questions. The following table presents the major challenges prioritized/ranked from the most to the least serious in impeding the implementation process.

Table 4.5: Respondents' rankings of major Challenges of BSC implementation in GCAB

No.	Factors/Challenges	Frequency	%	Rank
1	Lack of commitment, sense of ownership and less attention to customers' and employees' needs and expectations by management members	35	43	1
2	Lack of empowerment, motivation, synergy, dedication etc.	20	24	2
3	Poor work system & culture backed by bureaucratic & delayed decision making, etc.	12	15	3
4	Lack of civil service mentality, accountability, and resistance by non management staff	8	10	4
5	Poor office infrastructure and shortage of resources	7	8	5
	Total	82	100	

Source: Survey 2019

As depicted in the table above, respondents have ranked the most serious challenges and impedimental factors for the fruitful execution of BSC in the bureau in accordance with their severity. Accordingly, it can be inferred that the gap in performance or the challenges related to BSC implementation on GCAB was mainly due to lack of commitment, felling of ownership and low level of response and focus by the bureau 's management to its internal and external stakeholders' concerns and expectations (ranked the most serious by 43% of respondents). The next top two most critical challenges include Lack of empowerment and motivation, poor office layout and poor work system & culture backed by (bureaucratic & delayed decision making) followed by resistance, lack of responsibility and accountability by non-management members, which can be the result of lack of close follow-up, supervision and monitory of the implementation process of BSC in the bureau.

In general, it can be inferred that weaknesses in management, lack of initiation among employees, poor motivating and innovative work environment and culture, weak effort to transform working conditions etc have adversely affected and contributed for the low-level success of the targets and the usage procedure of BSC in GCAB.

VII. CONCLUSIONS AN RECOMMENDATIONS

In this study, an attempt was made to examine the impact of BSC on the performance of public organization, particularly at Government Communication Affairs Bureau. The concept of Performance measurement, balanced scorecard and its four perspectives, features/principles, prospects, challenges, etc were also discussed with the help theoretical assertions and supported by empirical evidence.

A Standardized questionnaire with 19 questions organized in three themes in the five-point Likert scale was prepared and distributed to 82 respondents of the Bureau. While taking proportional stratified sampling to select respondents who are management and non-management employees implemented the balanced scorecard. Of the total 84 questionnaires, it was managed to collect 82 of them, i.e. a 98 % response rate. Accordingly, the analysis was conducted by taking each variable. Each variable has three to eight questions that are suitably designed to measure the status of the variable and subsequently the survey analysis was made. The data were analyzed with the aid of descriptive statistics (percentage), mean and standard deviation. Based on the discussion of the data, the following summaries of findings are drawn: Based on the analysis, it has been managed to summarize the following findings:

For the institution to provide standard service, to be selective and to be competent, they should have passed many complicated and conditions. The design and preparation of stages of the reforms generally encouraging and up to standard with some irregularities and technical pitfalls especially in the BSC implementation and document preparation, The result of this study, Balanced Scorecard can be effectively implemented by undertaking different activities such as having strategic objectives that can be measured through BSC, providing awareness creation training to employees, providing feedback mechanisms and monitoring of activities. This will help organizations to be successful in meeting and strategies through helping employees to have a clear understanding of what is to be achieved. Though the 6 construction stages of BSC were done more or less appropriately, its implementation stages (cascading, automation and

evaluation) were with gaps. This includes poor spiritual cascading, the inexistent of pocket cascading, the irregularities in cascading periodic plans to employees or giving regular feedbacks, and systems were not well automated. The evaluation of periodic reports of most departments was not BSC based as the reports usually lacks expressing performance in a single figure. The fact that the individual cascading formats reports lack of quality dimension to measure the cascaded activity primarily contributed to the mismatch between the employees and organizational evaluation results. Employees' perception of the impacts brought by the reform programs was mainly mixed with less clear pattern. Though employees were inclined to the positive impacts in improving participation, collaborative work sprit, capability and performance, most of them were its impact in changing their personal life like promotion and salary increment. But one should note that salary issue than an organization's affair in current context of the country.

BSC was reported to enhance the planning, reporting, and evaluation culture, enable every employee to clearly know the daily tasks, and boosted the alignment of daily exercises with the organizational strategies, vision, and mission. The study indicates that the commitment of the management in critical condition to implement the Balanced Score Card completely, so in this regard the management shall correct the drawback and give strong direction. There are a number of a staff member who has no full awareness and who have some awareness about balanced scorecards so in this regard to achieve the office vision and pan it is decisive to facilitate for creating full awareness of the staff member.

VIII. Recommendations for Further Research

Based on the major findings and conclusions reached by this study, the following recommendations have been forwarded. In this regard to make institutional change practical the management shall focus on identifying Key issues and work hard on the following issues.

The bureau of Management's should be primarily engaged in strategic issues rather than the unplanned ones. Frequent meetings of officials and employees have to be reduced and managed properly to save time for better service provision. Management at each level in the institution shall improve the gap in commitment, skill, and leadership quality and make research and studies to be carried out for the implementation of new and related systems.

In order to implement balanced scorecard, there shall be positive competition among the staff member. A clear guideline should be developed and made clear for employees to implement pocket cascading, In this regard there is a vast gap so if this is not implemented it shall have a negative influence on the staff of competency and efficiency, so attention shall be made. Reorganization for the value of one's work is an important factor in public service sector retention strategies. The bureau's management should use the BSC framework to align individual, team and process level accomplishments to the reward system. This enables the bureau to establish a ground for competition and best performance through motivation, recognition, and incentive.

The bureau shall focus on identifying to set the appropriate measurement tools that can evaluate the designed strategies result, goals and results that help to achieve the office vision. The implementation of change tools should not only be left for the management only it needs the participation of all staff. In this regard, the balanced score implemented in the bureau has the problem of implementing wit belief, integrity, and commitment. Besides, there are many staff member who has capacity gaps in their capacity, therefore, the effective way shall be facilitated with the management.

The studies have identified the main challenges for the implementation of balanced scorecard lack of sense of ownership, Lack of awareness, lack of attention to full fill staff member interest, Lack of self-development, limited participation, no efficient and effective decision, weak work culture, Conducive working environment, and lack of inputs so by challenging this effort has to be made for making the balanced score effective.

The implementation of change tools specifically BPR and BSC should not only be left for the reform coordinators. It should be embodied in the main structure and every department or head should follow up, evaluate and support his subordinates about the reform implementations. This is the main mechanism through which change tools are consistently implemented and getting assisted by them becomes a culture.

The Bureaus management's should improve periodic and need-based recalibration of their structures with full participation of implementers especially the lower level units who denied full participation in the first phase of the BSC implementation. The BSC should be used as a tool to channel energies and abilities of individual performers, team and process level operations through the establishment of motivating and creative work environment which is pillar and foundation of effective implementation of BSC.

The bureau has put in place properly designed and develop BSC manual which guides the entire process, from cascading to feedback. However, the root causes for the challenges in implementing the BSC originate from lack of follow-up and strict evaluation on a regular basis. Therefore, there should be a sound

mechanism in place in the bank to undertake such responsibilities.

Mechanisms should be devised to enhance overall process and system automation in order to reduce the paper works and delays in BSC implementation. Without creating awareness and understanding about the concepts and objectives of BSC, it will be difficult both to the management and employees to internalize the concept and successfully accomplish its desired objectives, Improving the awareness level of both existing and newly entrant staff members through training and education by experts, consultants, and in collaboration with concerned institutions like Bureau of Civil Service to bridge the knowledge, attitude and skill gap. In The balanced scorecard system make the bureau to focus on the customer, the staff, strategies, and output and help the development of the office internal and external so for the implementation of this high commitment is required.

Finally, the bureau at different levels should periodically evaluate their status in implementing the reform tools and resulting outcomes in achieving the organizational mission. In doing so, the missing elements should continuously be improved so that the full impact of the reform can be realized and radical changed can be achieved.

This is not without implications for further research. The scope of the study could be expanded to include other public organizations. In the current study, data were collected only from Government Communication Affairs Bureau management and employees. The results could be more informative if the views other similar organizations were included and compared. At last, the researcher would like to recommend future researchers to further study the challenges of the balanced scorecard in research public organizations and private sector.

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14. Arrangement of information: Each section of the main body should start with an opening sentence, and there should be a changeover at the end of the section. Give only valid and powerful arguments for your topic. You may also maintain your arguments with records.

15. Never start at the last minute: Always allow enough time for research work. Leaving everything to the last minute will degrade your paper and spoil your work.

16. Multitasking in research is not good: Doing several things at the same time is a bad habit in the case of research activity. Research is an area where everything has a particular time slot. Divide your research work into parts, and do a particular part in a particular time slot.

17. Never copy others' work: Never copy others' work and give it your name because if the evaluator has seen it anywhere, you will be in trouble. Take proper rest and food: No matter how many hours you spend on your research activity, if you are not taking care of your health, then all your efforts will have been in vain. For quality research, take proper rest and food.

18. Go to seminars: Attend seminars if the topic is relevant to your research area. Utilize all your resources.

19. Refresh your mind after intervals: Try to give your mind a rest by listening to soft music or sleeping in intervals. This will also improve your memory. Acquire colleagues: Always try to acquire colleagues. No matter how sharp you are, if you acquire colleagues, they can give you ideas which will be helpful to your research.

20. Think technically: Always think technically. If anything happens, search for its reasons, benefits, and demerits. Think and then print: When you go to print your paper, check that tables are not split, headings are not detached from their descriptions, and page sequence is maintained.

21. Adding unnecessary information: Do not add unnecessary information like "I have used MS Excel to draw graphs." Irrelevant and inappropriate material is superfluous. Foreign terminology and phrases are not apropos. One should never take a broad view. Analogy is like feathers on a snake. Use words properly, regardless of how others use them. Remove quotations. Puns are for kids, not grunt readers. Never oversimplify: When adding material to your research paper, never go for oversimplification; this will definitely irritate the evaluator. Be specific. Never use rhythmic redundancies. Contractions shouldn't be used in a research paper. Comparisons are as terrible as clichés. Give up ampersands, abbreviations, and so on. Remove commas that are not necessary. Parenthetical words should be between brackets or commas. Understatement is always the best way to put forward earth-shaking thoughts. Give a detailed literary review.

22. Report concluded results: Use concluded results. From raw data, filter the results, and then conclude your studies based on measurements and observations taken. An appropriate number of decimal places should be used. Parenthetical remarks are prohibited here. Proofread carefully at the final stage. At the end, give an outline to your arguments. Spot perspectives of further study of the subject. Justify your conclusion at the bottom sufficiently, which will probably include examples.

23. Upon conclusion: Once you have concluded your research, the next most important step is to present your findings. Presentation is extremely important as it is the definite medium though which your research is going to be in print for the rest of the crowd. Care should be taken to categorize your thoughts well and present them in a logical and neat manner. A good quality research paper format is essential because it serves to highlight your research paper and bring to light all necessary aspects of your research.

INFORMAL GUIDELINES OF RESEARCH PAPER WRITING

Key points to remember:

- Submit all work in its final form.
- Write your paper in the form which is presented in the guidelines using the template.
- Please note the criteria peer reviewers will use for grading the final paper.

Final points:

One purpose of organizing a research paper is to let people interpret your efforts selectively. The journal requires the following sections, submitted in the order listed, with each section starting on a new page:

The introduction: This will be compiled from reference matter and reflect the design processes or outline of basis that directed you to make a study. As you carry out the process of study, the method and process section will be constructed like that. The results segment will show related statistics in nearly sequential order and direct reviewers to similar intellectual paths throughout the data that you gathered to carry out your study.

The discussion section:

This will provide understanding of the data and projections as to the implications of the results. The use of good quality references throughout the paper will give the effort trustworthiness by representing an alertness to prior workings.

Writing a research paper is not an easy job, no matter how trouble-free the actual research or concept. Practice, excellent preparation, and controlled record-keeping are the only means to make straightforward progression.

General style:

Specific editorial column necessities for compliance of a manuscript will always take over from directions in these general guidelines.

To make a paper clear: Adhere to recommended page limits.

Mistakes to avoid:
- Insertion of a title at the foot of a page with subsequent text on the next page.
- Separating a table, chart, or figure—confine each to a single page.
- Submitting a manuscript with pages out of sequence.
- In every section of your document, use standard writing style, including articles ("a" and "the").
- Keep paying attention to the topic of the paper.

- Use paragraphs to split each significant point (excluding the abstract).
- Align the primary line of each section.
- Present your points in sound order.
- Use present tense to report well-accepted matters.
- Use past tense to describe specific results.
- Do not use familiar wording; don't address the reviewer directly. Don't use slang or superlatives.
- Avoid use of extra pictures—include only those figures essential to presenting results.

Title page:

Choose a revealing title. It should be short and include the name(s) and address(es) of all authors. It should not have acronyms or abbreviations or exceed two printed lines.

Abstract: This summary should be two hundred words or less. It should clearly and briefly explain the key findings reported in the manuscript and must have precise statistics. It should not have acronyms or abbreviations. It should be logical in itself. Do not cite references at this point.

An abstract is a brief, distinct paragraph summary of finished work or work in development. In a minute or less, a reviewer can be taught the foundation behind the study, common approaches to the problem, relevant results, and significant conclusions or new questions.

Write your summary when your paper is completed because how can you write the summary of anything which is not yet written? Wealth of terminology is very essential in abstract. Use comprehensive sentences, and do not sacrifice readability for brevity; you can maintain it succinctly by phrasing sentences so that they provide more than a lone rationale. The author can at this moment go straight to shortening the outcome. Sum up the study with the subsequent elements in any summary. Try to limit the initial two items to no more than one line each.

Reason for writing the article—theory, overall issue, purpose.

- Fundamental goal.
- To-the-point depiction of the research.
- Consequences, including definite statistics—if the consequences are quantitative in nature, account for this; results of any numerical analysis should be reported. Significant conclusions or questions that emerge from the research.

Approach:

o Single section and succinct.
o An outline of the job done is always written in past tense.
o Concentrate on shortening results—limit background information to a verdict or two.
o Exact spelling, clarity of sentences and phrases, and appropriate reporting of quantities (proper units, important statistics) are just as significant in an abstract as they are anywhere else.

Introduction:

The introduction should "introduce" the manuscript. The reviewer should be presented with sufficient background information to be capable of comprehending and calculating the purpose of your study without having to refer to other works. The basis for the study should be offered. Give the most important references, but avoid making a comprehensive appraisal of the topic. Describe the problem visibly. If the problem is not acknowledged in a logical, reasonable way, the reviewer will give no attention to your results. Speak in common terms about techniques used to explain the problem, if needed, but do not present any particulars about the protocols here.

The following approach can create a valuable beginning:

o Explain the value (significance) of the study.
o Defend the model—why did you employ this particular system or method? What is its compensation? Remark upon its appropriateness from an abstract point of view as well as pointing out sensible reasons for using it.
o Present a justification. State your particular theory(-ies) or aim(s), and describe the logic that led you to choose them.
o Briefly explain the study's tentative purpose and how it meets the declared objectives.

Approach:

Use past tense except for when referring to recognized facts. After all, the manuscript will be submitted after the entire job is done. Sort out your thoughts; manufacture one key point for every section. If you make the four points listed above, you will need at least four paragraphs. Present surrounding information only when it is necessary to support a situation. The reviewer does not desire to read everything you know about a topic. Shape the theory specifically—do not take a broad view.

As always, give awareness to spelling, simplicity, and correctness of sentences and phrases.

Procedures (methods and materials):

This part is supposed to be the easiest to carve if you have good skills. A soundly written procedures segment allows a capable scientist to replicate your results. Present precise information about your supplies. The suppliers and clarity of reagents can be helpful bits of information. Present methods in sequential order, but linked methodologies can be grouped as a segment. Be concise when relating the protocols. Attempt to give the least amount of information that would permit another capable scientist to replicate your outcome, but be cautious that vital information is integrated. The use of subheadings is suggested and ought to be synchronized with the results section.

When a technique is used that has been well-described in another section, mention the specific item describing the way, but draw the basic principle while stating the situation. The purpose is to show all particular resources and broad procedures so that another person may use some or all of the methods in one more study or referee the scientific value of your work. It is not to be a step-by-step report of the whole thing you did, nor is a methods section a set of orders.

Materials:

Materials may be reported in part of a section or else they may be recognized along with your measures.

Methods:

- o   Report the method and not the particulars of each process that engaged the same methodology.
- o   Describe the method entirely.
- o   To be succinct, present methods under headings dedicated to specific dealings or groups of measures.
- o   Simplify—detail how procedures were completed, not how they were performed on a particular day.
- o   If well-known procedures were used, account for the procedure by name, possibly with a reference, and that's all.

Approach:

It is embarrassing to use vigorous voice when documenting methods without using first person, which would focus the reviewer's interest on the researcher rather than the job. As a result, when writing up the methods, most authors use third person passive voice.

Use standard style in this and every other part of the paper—avoid familiar lists, and use full sentences.

What to keep away from:

- o   Resources and methods are not a set of information.
- o   Skip all descriptive information and surroundings—save it for the argument.
- o   Leave out information that is immaterial to a third party.

Results:

The principle of a results segment is to present and demonstrate your conclusion. Create this part as entirely objective details of the outcome, and save all understanding for the discussion.

The page length of this segment is set by the sum and types of data to be reported. Use statistics and tables, if suitable, to present consequences most efficiently.

You must clearly differentiate material which would usually be incorporated in a study editorial from any unprocessed data or additional appendix matter that would not be available. In fact, such matters should not be submitted at all except if requested by the instructor.

Content:

- Sum up your conclusions in text and demonstrate them, if suitable, with figures and tables.
- In the manuscript, explain each of your consequences, and point the reader to remarks that are most appropriate.
- Present a background, such as by describing the question that was addressed by creation of an exacting study.
- Explain results of control experiments and give remarks that are not accessible in a prescribed figure or table, if appropriate.
- Examine your data, then prepare the analyzed (transformed) data in the form of a figure (graph), table, or manuscript.

What to stay away from:

- Do not discuss or infer your outcome, report surrounding information, or try to explain anything.
- Do not include raw data or intermediate calculations in a research manuscript.
- Do not present similar data more than once.
- A manuscript should complement any figures or tables, not duplicate information.
- Never confuse figures with tables—there is a difference.

Approach:

As always, use past tense when you submit your results, and put the whole thing in a reasonable order.

Put figures and tables, appropriately numbered, in order at the end of the report.

If you desire, you may place your figures and tables properly within the text of your results section.

Figures and tables:

If you put figures and tables at the end of some details, make certain that they are visibly distinguished from any attached appendix materials, such as raw facts. Whatever the position, each table must be titled, numbered one after the other, and include a heading. All figures and tables must be divided from the text.

Discussion:

The discussion is expected to be the trickiest segment to write. A lot of papers submitted to the journal are discarded based on problems with the discussion. There is no rule for how long an argument should be.

Position your understanding of the outcome visibly to lead the reviewer through your conclusions, and then finish the paper with a summing up of the implications of the study. The purpose here is to offer an understanding of your results and support all of your conclusions, using facts from your research and generally accepted information, if suitable. The implication of results should be fully described.

Infer your data in the conversation in suitable depth. This means that when you clarify an observable fact, you must explain mechanisms that may account for the observation. If your results vary from your prospect, make clear why that may have happened. If your results agree, then explain the theory that the proof supported. It is never suitable to just state that the data approved the prospect, and let it drop at that. Make a decision as to whether each premise is supported or discarded or if you cannot make a conclusion with assurance. Do not just dismiss a study or part of a study as "uncertain."

Research papers are not acknowledged if the work is imperfect. Draw what conclusions you can based upon the results that you have, and take care of the study as a finished work.

- You may propose future guidelines, such as how an experiment might be personalized to accomplish a new idea.
- Give details of all of your remarks as much as possible, focusing on mechanisms.
- Make a decision as to whether the tentative design sufficiently addressed the theory and whether or not it was correctly restricted. Try to present substitute explanations if they are sensible alternatives.
- One piece of research will not counter an overall question, so maintain the large picture in mind. Where do you go next? The best studies unlock new avenues of study. What questions remain?
- Recommendations for detailed papers will offer supplementary suggestions.

Approach:

When you refer to information, differentiate data generated by your own studies from other available information. Present work done by specific persons (including you) in past tense.

Describe generally acknowledged facts and main beliefs in present tense.

The Administration Rules

Administration Rules to Be Strictly Followed before Submitting Your Research Paper to Global Journals Inc.

Please read the following rules and regulations carefully before submitting your research paper to Global Journals Inc. to avoid rejection.

Segment draft and final research paper: You have to strictly follow the template of a research paper, failing which your paper may get rejected. You are expected to write each part of the paper wholly on your own. The peer reviewers need to identify your own perspective of the concepts in your own terms. Please do not extract straight from any other source, and do not rephrase someone else's analysis. Do not allow anyone else to proofread your manuscript.

Written material: You may discuss this with your guides and key sources. Do not copy anyone else's paper, even if this is only imitation, otherwise it will be rejected on the grounds of plagiarism, which is illegal. Various methods to avoid plagiarism are strictly applied by us to every paper, and, if found guilty, you may be blacklisted, which could affect your career adversely. To guard yourself and others from possible illegal use, please do not permit anyone to use or even read your paper and file.

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Topics	Grades		
	A-B	**C-D**	**E-F**
Abstract	Clear and concise with appropriate content, Correct format. 200 words or below	Unclear summary and no specific data, Incorrect form Above 200 words	No specific data with ambiguous information Above 250 words
Introduction	Containing all background details with clear goal and appropriate details, flow specification, no grammar and spelling mistake, well organized sentence and paragraph, reference cited	Unclear and confusing data, appropriate format, grammar and spelling errors with unorganized matter	Out of place depth and content, hazy format
Methods and Procedures	Clear and to the point with well arranged paragraph, precision and accuracy of facts and figures, well organized subheads	Difficult to comprehend with embarrassed text, too much explanation but completed	Incorrect and unorganized structure with hazy meaning
Result	Well organized, Clear and specific, Correct units with precision, correct data, well structuring of paragraph, no grammar and spelling mistake	Complete and embarrassed text, difficult to comprehend	Irregular format with wrong facts and figures
Discussion	Well organized, meaningful specification, sound conclusion, logical and concise explanation, highly structured paragraph reference cited	Wordy, unclear conclusion, spurious	Conclusion is not cited, unorganized, difficult to comprehend
References	Complete and correct format, well organized	Beside the point, Incomplete	Wrong format and structuring

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