
Strategic formulation for the Al-Musayyib municipality directorate, according to use of the balanced scorecard for the years 2021-2025**Rana Abd Ali Kazem Alijan¹, Prof. Dr. Saadoon Hammoud Chatheer Al-Rabeawi²**¹Al-Musayyib municipality directorate Babylon, Iraq²University of Baghdad, College of Administration and Economics, Baghdad, Iraq
alijanrana84@gmail.com**Article History:** Received: 10 January 2021; Revised: 12 February 2021; Accepted: 27 March 2021;
Published online: 15 May 2021

Abstract

The research problem revolves around the lack of a strategy for the municipality of Al-Musayyib that enables it to conduct its business in a complex environment, The importance of the research is evident in presenting a model for service organizations in general and municipalities in particular to evaluate their performance according to performance indicators for balanced scorecard perspectives and to use their results to formulate a strategy that enables them to adapt to the nature of their turbulent dynamic environment and raise their readiness to implement this strategy , The researcher chose the service sector for the current study and for the research community to be in the Al-Musayyib Municipality Directorate, which is one of the service institutions affiliated with the Ministry of Construction, Housing and Public Municipalities in Babylon Governorate , The researcher adopted the method of the intentional sample in selecting the research sample, which was represented by (15) director, assistant director, and division official in the searched directorate , Using the real data contained in the general directorate's budgets, final accounts, official records and annual reports during the years researched (2017-2019), performance measurement indicators, field coexistence, interviews and opinion poll forms for the research sample, and the questionnaire to evaluate the proposed strategy as tools for collecting information and data in the field side of the research , As well as using the (SWOT) matrix for the purpose of determining the environmental position of the investigated directorate , And(Bryson, 2011) model in determining the strategic issues of the directorate being the appropriate model for non-profit governmental institutions, The most prominent results that the researcher reached was that the performance of the Al-Musayyib municipality directorate for the years (2017-2019) was at an acceptable level, but with a negative performance gap, its percentage ranged between (40% and 41%) compared to the performance standards set by the researcher , As for the most prominent recommendations, the directorate should follow a therapeutic strategy in its work during the next five years and in line with what has been formulated of the strategic direction and the strategic issues of the investigated directorate.

Key words: Strategy formulation, Balanced scorecard.

First : Introduction

The services sector, especially the municipal sector, is one of the most important and influential sectors in any country of the world because of its nature of direct contact with the life of the citizen, in addition to being a basic foundation for the activities of other cities, whether (tourism - commercial - religious - industrial - economic and others). Cities are developed and prosperous in the amount they provide and provide services to their residents and visitors , given the challenges that municipal organizations face today in light of the great technological, economic, political and social developments surrounding them, which necessitated them to adopt effective strategies to meet their rapid and many gaps in the environmental conditions and to enable them to continue providing their services and growth , and due to the lack of a well-known strategy that the researched organization pursues in its work and is limited to immediate plans in providing services for limited periods of time without looking at the future of these services and their development and the accompanying population growth of the city in a way that renders these services incapable and deficient in performing their functions after a short period of time has passed , Therefore, from here, the main objective of the research was launched, which revolves around the formulation of a proposed five-year strategy for the Al-Musayyib Municipality Directorate based on the results of evaluating its performance through the five perspectives of the balanced scorecard (financial, customer, internal processes, learning and growth, environmental-social) to diagnose the weaknesses of the organization Its internal strength and its external environment creates challenges (opportunities or threats),

determining the most important strategic issues and studying the alternatives and options available to the organization and its resources and capabilities available. Thus, the biggest challenge for the researcher is to choose the best and most suitable alternatives for the organization being examined.

Research Methodology

1. Research problem: Municipal organizations are currently facing many complications, challenges and constant changes in their environments as a result of the increasing requirements of the groups benefiting from the services provided by these organizations and their inability to keep pace with these developments and meet these requirements, which created pressure on municipal organizations to find ways to enable them to adapt to the detachments of The environment around it by developing strategies that suit the nature of the challenges it faces, and the research problem can be expressed through the following questions:

- a) Can the Al-Musayyib municipality directorate formulate an appropriate strategy for its current and future situation and its complex environment conditions according to the Balanced Scorecard?
- b) What kind of appropriate strategy for the Mussayab municipality directorate resulting from the environmental analysis?
- c) What are the salient strategic issues of Al-Musayyib Municipality?
- d) Is it possible to present a strategic map for the Al-Musayyib municipality directorate based on the Balanced Scorecard perspectives?
- e) What is the acceptability of the proposed strategy for the administration of Al-Musayyib Municipality?

2. Importance of research: The research acquires its importance through two axes:

The first / scientific importance: as the research sheds light on the strategy formulation process, which is one of the most important stages of strategic management, around which a lot of intellectual controversy revolves, and it also sheds light on the concepts and theoretical foundations of the balanced scorecard, which allows researchers and specialists to benefit from what is stated in it.

The second / practical importance: It can be summarized in the following points:

- a) The research relates to the municipal services sector, which gains its importance from its direct contact with the citizen's life on the one side, and considering it a basic pillar for the rest of the city's activities on the other side.
- b) The research is considered as a guide in how to analyze the current situation of the directorate and identify the types of challenges that impede its future performance according to indicators and criteria for measuring the researcher's position according to the perspectives of the balanced scorecard.
- c) The research contributes to identifying mechanisms that enhance the municipality's ability to formulate a strategy that enables it to face changes in the environment.
- d) The research acquires its importance through analyzing and stating the most important options that a strategic planner in service departments can adopt.
- e) Clarify the danger of neglecting the environment and its dimensions and not analyzing it in preparation for what is expected to happen in it, which is reflected in its taking the necessary measures to face any challenge by choosing and developing a strategy that is consistent and compatible with the organization's environment and knowing how to manage and influence it.
- f) Knowing which strategy is more harmonious and appropriate to position the directorate internally and externally in a way that enhances its survival and growth in the future.

3. Research objectives: In light of the research problem and its importance, the research sought to achieve the following objectives:

- a) Defining a set of measures (financial and non-financial) and criteria to assess the directorate's position from different points of view of the balanced scorecard for the years (2017-2019) and to identify the gap in its municipal performance through the results of performance indicators and their standards.
- b) Strategic analysis of the organization's environment (internal and external).
- c) Choose the appropriate strategy for what is provided by the internal and external environment of the organization.

- d) Identifying the most important strategic issues that affect the organization's performance levels, arranging them according to their importance, and setting goals capable of addressing and overcoming these issues.
- e) Draw a strategic map to achieve the strategic directorate goals according to the balanced scorecard perspectives.

4. Methodology, tools for collecting data and statistical methods used:

- a) Research methodology: The researcher adopted the case study methodology as it is the appropriate scientific method for carrying out the research, as it enables the researcher to reach the depths of phenomena in order to describe and analyze their data, in addition to the detailed and in-depth information that the researcher provides to the researcher in a way that the research methods and methods do not provide.
- b) Data collection tools:
 - A- Scientific sources: such as books, scientific journals, theses, and research related to the research topic.
 - The data and information of the Al-Musayyib municipality, which includes (balance sheets, final accounts, indicators of performance efficiency evaluation of the activities of the municipal departments, water, sewage and urban planning issued by the Iraqi Federal Financial Supervision Bureau for the year 2019, reports of the Office of Financial Supervision, annual performance reports issued by the Planning Division , And follow-up in the searched organization, records and official documents, databases of the searched organization.
 - Other tools (field experience, personal interviews, the questionnaire of the relative importance of each perspective in the balanced scorecard, the form of prioritization of the organization's strategic issues, the form of strategic issues, the questionnaire).
- c) The statistical methods used in analyzing the questionnaire: (Microsoft Excel2016) program was used to perform the analysis operations and extract the results to find the frequencies, percentages, acceptability and the mean.

5. Society and the research sample: The Al-Musayyib municipality directorate represents the research sample with all its administrative joints, and in line with the nature of the directorate's work and what is included in the scientific resources that are concerned with strategic management, the method of the intentional sample represented by the decision-makers in the organization represented by the directorate's administration and officials of the directorate's (15) people was used Director and responsible.

Second: Literature review:

1. **The concept of strategy formulation:** Although there is no universal standard definition of strategy, but it can be defined as a method or process of directing an organization to realize opportunities through its resources and to meet market demand and stakeholder expectations , The organization's strategy can decide the fate of that organization, and help it create innovative products and maintain its competitive advantage. A well-formulated strategy helps to organize the organization's resources and allocate them optimally based on internal competencies, relative shortcomings, expected changes in the environment, and occasional moves by competitors (Sarbah, & Otu-Nyarko, 2014: 332) , (Ansoff & et al., 2019: 18) indicated that the strategy formulation process determines the general direction in which the status of the organization will grow and develop, and it does not result in taking any immediate action or immediate results , Strategy formulation is often referred to as strategic planning or long-term planning. Strategy formulation is concerned with developing the organization's mission, objectives, strategies, and policies, by starting with a situation analysis, that is, a process of finding a strategic consensus between external opportunities and internal strengths while working around external threats and internal weaknesses (Wheelen, et al., 2020: 202) , As the formulation of the organization's strategy requires analytical intellectual skills and the ability to properly connect data and theoretical and field analysis, and to embody all of this with an appropriate strategic choice to convey to reality through the

process of implementing the strategy later (Al-Ghalibi and Idris, 2009: 92), the table (1) will explain the concept of formulating the strategy for a group of researchers according to its chronology:

n	Researcher's name and date	the definition
1	(Hill & Jones, 2012:8)	The process of analyzing the internal and external environment of the organization in a way that aims to choose the appropriate strategy that is consistent with its business environment.
2	(Gandellini, et al,2013:7)	It is a combination of planned activities and initiatives that can provide benefits to the organization in light of a changing environment and maximize its economic benefits from its ongoing activities.
3	(Owich, 2018 :42)	It is developing the organization's vision and mission, identifying external opportunities and challenges, and the organization's strengths and internal weaknesses, setting long-term goals, obtaining strategic alternatives, and choosing the appropriate strategy.
4	(Hirpa, 2020 :1)	It is an analytical process to choose the best and most appropriate course of action to achieve the organization's vision and organizational goals.
5	(Bayo,et al ,2021: 4)	It is the process of determining the actions to be pursued, and how to allocate resources, and it includes developing the organization's mission, identifying external opportunities and threats, identifying internal strengths and weaknesses, setting long-term goals and generating alternatives.

Source: Prepared by the researchers, depending on the opinions of some researchers.

So, the researchers believe that the strategy formulation can be read as (creative processes that seek to define and achieve the vision, mission and goals of the organization by choosing the most appropriate and best course of action to meet the challenges presented by the continuous changes in the business environment in light of its internal strengths and weaknesses in a way that enables the organization to better understand its future. After understanding its present to achieve long-term success and developing strategies capable of creating future competitive advantages).

- 2. The importance of strategy formulation:** Strategy formulation is one of the most important strategic management processes, as Mohr summarized its importance in preserving capital by reviewing the performance of the organization's financial activities and providing a permanent update to it, which helps in achieving the desired results, as well as its contribution to setting timelines for the implementation of the business, thus transforming alternatives The planned strategy into programs that can be measured and applied (Mohr, 2017: 32), The importance of strategy formulation for individuals or organizations is that it enables them to obtain focused internal and external information and allows taking it into consideration when making decisions, and thus it works to increase certainty, reduce risk and improve outcomes (Simerson, 2011: 4), The importance of strategy formulation is focused on clearly defining the organization's mission, goals and objectives consistent with its mission within a specific time frame consistent with the organization's ability to implement and transfer it to the levels and components of the organization, in addition to providing the efficient use of the organization's resources by focusing its resources on its main important activities while providing the ability to measure progress. And change to develop strategy when needed (Kapucu, 2017: 3).

Therefore, the strategy formulation process can nurture organizational success in the long run by strengthening it in several key areas, including (Al-Jubouri, 2020: 42):

- ✓ **Direction and focus:** The organization's possession of a clear picture of its future provides it with the ability to proactively face changes in the business environment and anticipate specific scenarios before they occur and avoid them by taking the necessary precautions.
- ✓ **Efficiency of operations:** defining exactly the activities required to achieve goals enables departments to assess costs and means of allocating resources in a more efficient party.
- ✓ **Competitive environment:** Identifying the strengths and weaknesses of the organization internally and the challenges resulting from changing the business environment externally

helps the organization understand its current position accurately and enables it to prepare to seize the opportunity and avoid the threat.

- ✓ **Employee morale:** The organization's strategy is necessary as it enables the organization to communicate its vision to all workers within the different levels of the organization, thus providing consensus and unifying efforts made and creating creative ideas to stimulate and increase production.
- ✓ **Stability and continuity:** the organization's strategy guarantees its stability, in addition to providing opportunities for development, growth and continuity in accordance with the ambition of management and workers and their serious endeavor to implement the organization's strategic map.

Consequently, the researchers see that the importance of the strategy lies in the fact that it helps the organization to better utilize its resources and anticipate the challenges that it may face, and enable higher departments to identify the organization's strategic issues, understand the surrounding environment factors, and determine the expected and possible strategic direction of the organization that enhances its position and enables it to adapt and respond to changes Its environment and achieve its goals of survival and growth.

3. **The stages of the strategy formulation process:** The strategy formulation process is represented by a set of activities that the strategic leaders practice in cooperation with the managers of the organization to obtain a set of strategic options that ensure the achievement of the goals of the organization , Most of the researchers agreed that the stage of developing strategic alternatives is preceded by multiple stages, but some of them clearly focus on defining the organization's strategic direction , Through its formulation of a comprehensive vision, from which the mission and goals of the organization that works in its context and the goals it seeks to achieve within its qualitative, quantitative and time standards are branched out ,then begins the stage of analyzing the environment internally and externally, and thus all these data lead to choosing the appropriate strategy to achieve the goals of the organization , this phased arrangement represents a creative vision that is free from environmental threats and limitations of capabilities, as it focuses on the strong desire of senior management to move the organization to the desired position that it targets and seeks towards achieving, and this embodies the strength of the organization's management and its perspective in achieving discrimination against competitors who are looking for environmental opportunities in the context of The competitive capabilities available to their organizations to exploit these opportunities, and this is what researchers agreed upon (Macmillan & Tampoemm 2000), (Pearce et al., 2005: 37), (David, 2009: 37), (Al-Ghalibi and Idris, 2009: 345) (Machabaphala, 2010: 10), (Rabi'awi and others, 2018: 105), (Al-Abadi and others, 2019: 44), (Wardhani & Dini, 2020: 1521), (Al-Kaabi, 2020: 47) and others.

As for some other researchers, they have gone in the direction that the environmental assessment and analysis are the beginning of the stages of the strategy formulation process, assuming that the results of this analysis are realistic inputs influencing the determination of the strategic direction of the organization, and that the opportunities and constraints are supposed to be addressed within the context of the real capabilities of the organization, and after that Employing all these data in selecting the appropriate strategic alternative, including (Certo & Peter, 1995: 143), (Savanevicien et al., 2006, (Morden, 2007: 249-250), (Weilum, 2007: 21), (Jofer). (2011: 73), (Wheelen & Hunger, 2012: 176), (Abadi et al, 2012, 35), (Gazovaa Papulovaa & 57: 2016), (Wheelen, et al., 2018: 201) (Novikov) (2018: 198), (Al-Farhan, 2019: 54) (Al-Jubouri, 2020: 50) and others.

From this opinion, the researcher will rely in his research steps on the second interim arrangement and consider that the first step in formulating the strategy is the stage of environmental analysis, the results of which will determine the strategic direction of the organization, and what justifies the researcher's opinion that the current research is a case study of an organization currently in place and continuing to work and all that needs this The organization is developing a strategy for its work based on scientific and methodological foundations that enable it to continue, develop and grow, which will be reflected in the practical aspect of this research, and in what follows the researcher will review the basic stages of the strategy formulation process, which are environmental assessment and analysis, the strategic orientation (intent), and the strategic choice:

The first stage: environmental analysis and assessment

The environment of the organization is considered one of the most important factors that determine its success or failure, as business organizations today face a changing and complex environment resulting from changes in the procedures, rules and policies that are followed, in addition to other environmental factors that may threaten the organization and reduce its chances of success, and thus interest in evaluation has increased. And strategic environmental analysis with the aim of adapting organizations to these continuous changes and employing their internal capabilities and resources to confront these changes by diagnosing their internal strengths and weaknesses and identifying external opportunities and threats, Mintzberg (1998: 53) defined it as organizational efforts to form decisions related to determining the nature of the organization's work and its strategic direction.

1. **External environment analysis:** Most organizations face troubled and complex external environments, and to deal with ambiguous and incomplete environmental data often and to increase understanding of the general environment, as the external environment of the organization includes all the factors outside the boundaries of business organizations that can affect the organization in whole or in part, the opportunities and threats are Among the characteristics of this environment, the first has the ability to help the organization achieve its strategic goals, and the second may prevent it from achieving them (Simerson, 2011: 115).
2. **Analysis of the internal environment :** Analyzing the internal environment means looking at the inside of the organization, analyzing its core capabilities and resources, and thus determining its strengths and weaknesses, and how to employ strengths in seizing the opportunities provided by its external environment first, as well as addressing its weaknesses and overcoming external challenges secondly, and considers (Hitt, et al., 2017) 80): The analysis of capabilities, resources and core capabilities in the internal environment of the organization can have a greater impact on the organization's performance than the influence of the external environment conditions. Effective departments need a careful analysis of the organization's resources (inputs to the production process) and their capabilities (the resources possessed for the purpose of being integrated to accomplish a specific task), and the knowledge that has the greatest importance within the capabilities of the organization that it obtains through its human capital, which may be the essence of the competitive advantages that the organization can possess and its basis.

Based on the research directions on formulating a strategy for the Al-Musayyib municipality directorate according to the Balanced Scorecard, the researcher will address the SWOT Tool in some detail of the importance of this tool and its great use in many organizations, as it allows an integrated understanding of all dimensions of the internal and external environment of the organization and its ability to help In the process of formulating and developing a strategy that enables the organization to achieve its goals and obtain distinction in its work.

SWOT analysis: SWOT analysis is one of the most used tools for formulating an organization's strategy, It is difficult to find other tools to quickly and effectively evaluate strengths (S), weaknesses (W), opportunities (O) and threats (T), which are referred to by the acronym SWOT , that organizations face regardless of the industry in which they operate or their size and their conversion to added value , (Learned, et al., 1969) has shown that SWOT analysis has developed as a basic tool for overcoming complex strategic situations by reducing the amount of information to improve decision-making. The SWOT analysis relies on the logic that effective strategies increase strength and opportunity while reducing points. Vulnerability and threats, and helps to provide an effective and dynamic framework for choosing the organization's strategy (Wardhani & Dini, 2020: 1520).

The second stage: strategic direction :

The concept of strategic orientation refers to the set of strategic decisions that the organization takes to align its resources with its external environment (2014: 149, Anggraeni). It focuses the orientation towards the organization's position for its mission (who we are?) And its future vision (what will we be in the future) and is considered as a guide to link all plans and activities, and a way in which the organization interacts with changes in its external environment and helps organizations in how to manage their business, determine the priority of their activities and allocate their resources efficiently to obtain competitive advantages Organizational success is often linked to direction, so it is important for the organization to implement an appropriate strategic direction to ensure its success in terms of profitability for profit-oriented organizations, and survival for non-profit organizations (2014: 111, Sen). The strategic direction is the organization's compass that determines what It will be upon him in

the future (her vision), the justifications for her existence (her message), her goals she seeks to achieve, her basic values in her dealings with internal and external parties (Isma'eel & Salman, 2018: 8) , the researchers can express the strategic direction through its dimensions, which are as follows:

1. **The vision:** according to the strategic orientation is a coherent and effective report that clarifies what the organization will be in the future, describing "where we are going" and describing the aspirations of the organization's management and the path and direction set for achieving them (Thompson & et al., 2016: 21), and has been described as a goal case that embodies A long-term ambition for the place where the organization wants to be in the future in relation to its competitors, the vision statement is an expression of the organization's ambition, and is based on an analysis of its environment and contains a clear description of what the organization intends to become within a certain time frame, and defines the strategic position of the organization in the future and the elements It is used for motivation and inspiration, and is achievable (Aithal, 2016: 312) , It has a number of characteristics, and according to what it was mentioned (Al-Rabiawi and others, 2018: 129): (Clear, looks to the future and takes into account the past, meaningful, characterized by stability, relative stability and continuous challenge, motivating workers and customers, characterized by brevity and achievement, and expressing superiority and continuous progress in the labor market , therefore, the researcher expressed it as a dream derived from the reality required to be fulfilled by the organization, which clarifies what you will be or what you should be in the future.
2. **Mission:** The mission describes the organization's current scope and purpose ("Who we are, what we do and why we are here") to be well articulated, the organization's mission statement must use language specific enough to distinguish its business composition and purpose from that of other organizations and give the organization its own identity (Thompson, et al., 2016: 24) , (Bryson, 2004: 144-149)& (Niven, 2003: 105-106) believes that the mission of any organization must include an answer to six questions: (Who are we ?, What are the basic needs that the organization found to meet? On these needs, and how to respond to them ?, How should our response be with the main stakeholders ?, What is the philosophy, values and culture of the organization ?, What distinguishes the organization or makes it unique in its work from competing organizations?) .
3. **Values:** True values are rooted in the organization and are greatly stimulated in times of boom and crisis alike (Niven, 2008: 114). Values are the "soul" of the organization, which is a tool for decision-making in the daily interactions that direct behavior, and clarify what the organization represents and the way in which it intends to carry out its activities. Aithal defined it as "a set of beliefs that affect the way individuals and groups act." Organizations These values are very important, as these organizations have programs and assessment measures to support and sustain them as essential elements (Aithal, 2016: 314).
4. **Goals and objectives :** After the organization sets its vision, mission and organizational values, it determines the most important goals and objectives that it seeks to achieve, so the goals express the future state of the organization that it seeks to reach, as they form broad lines that are characterized by absolute comprehensiveness and do not meet specific standards, directing the organization towards healthy paths to build goals Realistic defined by time, quantity and quality, thus the goals are considered a link between the organization's mission and its actual objectives, because they are derived from them and reflect how the mission is actually applied (Al-Rabi'i et al., 2018: 132). The same is true for the objectives, as they are derived from the goals, objectives are more detailed and specific than the goals.(Harvey,1988) defined them as "specific results that are required to be achieved according to precise criteria, especially type, quantity and time" (Al-Abadi et al., 2019: 68).

The third stage: the strategic choice:

Thompson (1994: 606) believes that a strategic choice is "that choice that corresponds to the needs and priorities of the organization and is able to achieve its goals (from the viewpoint of decision makers and those influencing it) more than any other alternative that can be successfully implemented" ,most researchers agree that the strategic choice is the result of a sequential process and interrelated steps, represented by presenting strategic alternatives, then determining the best alternatives according to the criteria of the strategic selection process and based on the results of

the strategic environmental analysis process (Macmillan & Tampoe, 2001: 145) and (David,1995), (Johnson & Scholes, 1993), (Idris and El-Ghali, 2007: 403), (Rabi'awi et al., 2018: 180) and (Daoud, 2019: 169) and others, which are briefly as follows:

1. **Generating strategic alternatives:** The available strategic alternatives are developed that can be applied and are commensurate with what the organization seeks to achieve in terms of objectives.
2. **Evaluating strategic alternatives according to specific criteria:** The organization seeks in this step to determine the feasibility of the strategic alternatives that were generated in the first step, and their suitability and acceptance in the organization.
3. **Choosing the appropriate strategic alternative:** After the organization undertakes the process of evaluating the strategic alternatives, it selects the strategic alternative that achieves its goals according to the directives and perspectives of the administration to achieve the goals and objectives that have been identified.

(Hill & Jones, 1992) emphasized that there is no ideal strategic choice that is suitable for all organizations or the same organization in different situations and circumstances, but there is an optimal strategy that can be suitable for more than one organization or for the same organization in certain circumstances and specific times, and that any changes in the environment The surrounding organization may lead it to make a change or amendment in its current strategy, and this change or amendment will be according to the size of the gap in the organization's performance (Al-Abadi et al., 2019: 120), the SWOT analysis can be used to find or generate a number of strategic alternatives, that the TOWS matrix shows how the external opportunities and threats facing a particular organization can be matched with the internal strengths and weaknesses of the organization to find four possible groups of strategic alternatives, which are as follows:

1. **Strategies (SO):** To derive "offensive" alternatives by using internal force in order to exploit an external opportunity, all managers want their organization to be in a position where internal strengths can be used to take advantage of external trends and events. Organizations generally follow WO, ST, or WT to enter a situation where they can implement SO strategies, when the organization has major weaknesses, it will strive to overcome them and make them strengths, and when an organization faces major threats, it will seek to avoid them to focus on opportunities.
2. **Strategies (ST):** This strategy uses the strengths of the organization to avoid or reduce the impact of external threats , this does not mean that a strong organization must always face threats in the external environment face to face.
3. **Strategies (WO):** This strategy aims to improve internal weaknesses by taking advantage of external opportunities. Sometimes there are major external opportunities, but the organization has internal weaknesses that prevent it from exploiting those opportunities.
4. **Strategies (WT):** To derive "defensive" alternatives directed at reducing internal vulnerability and avoiding external threats, an organization may face many external threats. With internal weaknesses, it is actually in a risky situation. In fact, such an organization may have to struggle from Its survival, merger, curtailment, declaration of bankruptcy, or the choice of liquidation (David & David, 2015: 260).

Based on the foregoing, the researchers believe that the organization's strategic choice is the best strategic alternative chosen by the organization for its suitability to its organizational goals and external conditions and reflects its ability to exploit its internal resources and its ability to reduce the current strategic gap.

4. **The concept and definition of the balanced scorecard :** The balanced scorecard is a modern tool for the strategic management of the organization, which allows it to implement its strategic plans, and transform them at the level of operational management and control the implementation of the strategy based on key performance indicators, to transform from an abstract idea to a realistic action that can be measured , the fact that the basic principle of the Balanced Scorecard is (which cannot be measured cannot be managed) which became the reason for the high efficiency of this technique, as the objectives can only be achieved if there are measurable indicators that tell managers at various levels what to do (Hegay, et .al., 2019: 75) , The basic idea of the balanced scorecard concept is based on the use of financial and non-financial measures in order to evaluate performance as well as to help organizations

address the changes that occur in their internal and external environment (Kaplan & Norton, 1992: 3). Successful organizations do not rely on evaluating and measuring their performance on financial indicators. It only takes into consideration other non-financial perspectives, namely (the customer - internal processes - learning and growth) (Poureisa.et, 2013: 975)). Balanced evaluation focuses on three dimensions of time: (past, present, future assessments) (Heydari, et.al., 2020: 82) ,(Niven, 2014: 12-13) believes that the balanced scorecard performs three roles as (a communication tool, a measurement system, a strategic management system), and the researcher includes some definitions of the balanced scorecard that show the evolution of its concept according to the opinions of some researchers and as shown in the table. (2):

n	Researcher's name and date	the definition
1	(Fooladvand .et.al ,2015:951)	Not only is it a comprehensive and integrated tool for measuring performance, but it is also a new approach to strategic management developed to implement strategy and achieve results, successful improvements and strategic translations, and has turned into a powerful tool for management and strategy formulation.
2	(Harvey, 2018 :1)	It is a methodology for measuring performance and strategic planning that integrates financial performance indicators with non-financial performance indicators of a strategic dimension in a way that allows the organization to better adapt to problems and plan for the future.
3	(Guix , & Font, 2020: 2)	It is a performance management system that captures tangible and intangible elements using four interconnected perspectives (financial, customer, internal processes, learning and growth). Each perspective is built on the organization’s vision and strategy, and contains a set of objectives, measures, tasks and initiatives. Building these hierarchies creates Cause and effect chains that link indicators from different perspectives to fully reflect the performance of the organization.
4	(Dwivedi .et.al ,2021:36)	A comprehensive management tool that links long-term strategic planning with short-term business planning.

Source: Prepared by the researchers, depending on the opinions of some researchers.

The researchers believe, through the definitions, scientific sources and previous concepts, that the Balanced Scorecard can be defined as (an approach to strategic planning and management that enables business organizations to develop and translate their vision and strategy into quantitative goals and measures and convert them into operational tasks in a way that makes everyone in the organization aware of what the organization is trying to achieve. Focusing on what is important to achieve its goals, all through four main perspectives (financial, customer, internal processes, learning and growth) in addition to other perspectives that can be added according to the specificity of the work of each organization.

5. **The importance of the balanced scorecard:** The importance of the Balanced Scorecard is that it:
 1. It helps organizations to overcome three basic problems: measuring performance effectively, monitoring the value of intangible assets and making the most of them, and the successful implementation of the strategy. (Niven, 2002: 13).
 2. It provides top management with information on non-financial business operations to be used as diagnostic information to aid in making decisions that contribute to long-term financial success (Antonsen, 2014: 3).
 3. It increases the effectiveness of performance information, as it provides all the required information according to different dimensions (financial and non-financial) in one summary report and thus provides managers with a clear picture of the operational measures as a whole, allowing them to know whether the improvement in performance has been achieved in a specific area and the extent of its achievement. In another area (Perkins.et.al, 2014: 150).
 4. The Balanced Scorecard provides a framework for managing strategy implementation, while at the same time allowing the strategy itself to evolve in response to changes in the

- organization's competitive, market, and technological environments (Perkins .et.al, 2014: 159).
5. It provides an integration between the organization's strategy with its planning and control systems to achieve the goals and objectives of business organizations. The balanced scorecard system derives its objectives, measures and key performance indicators and even business plans directly from the organization's strategic map (Lueg & Silva, 2013: 86).
 6. **Balanced Scorecard Components:** (Ramezani & Beiglou, 2014: 55) describes the components of a balanced scorecard as follows:
 1. **Future vision:** What the organization aspires to be in the future and seeks to achieve.
 2. **Strategy:** It is the way to achieve the vision. Each strategy describes the measures that the organization must take to achieve its vision. Usually any vision has several strategies.
 3. **Objectives:** It clarifies the mechanism of implementing the organization's strategies, and the goals in the balanced scorecard are varied and have features such as financial and non-financial, short-term and long-term.
 4. **Indicators:** They reflect the organization's progress towards achieving its goals, and be quantitative in nature.
 5. **Targets:** These are quantitative perceptions of future performance measures.
 6. **Strategic Initiatives:** These are programs that direct the strategic performance of the organization and facilitate the process of implementation and achievement at all levels of the organization.
 7. **Cause and effect relationships:** They express logical relationships between goals, one with the other, meaning that development in one of the Balanced Scorecard perspectives reflects development in the other dimension.
 8. **Perspective:** The essence of the Balanced Scorecard is its four perspectives. The origin of the word Perspective is the Latin word Perspectus, which means examination or reflection, which is exactly what organizations seek through the balanced scorecard represented by examining the strategy and making it more clear through different points of view. In order for the strategy to be effective, it must contain a description of the financial aspirations of the organization, the markets it serves, and the business systems it aspires to acquire. It is certain for the people who will lead the organization on the path of success with consistency and skill (Niven, 2002: 13).
 - a. **Financial perspective:** Financial indicators are an important element in the balanced scorecard in organizations, whether they are for-profit, public sector organizations, or non-profit organizations (Niven, 2005: 13). The extent to which the strategy contributes to improving the profitability of the organization and the market value of its shares, in addition to measuring costs, evaluating them and determining the benefits achieved from that, and there are other goals that are the continuity and survival of the organization, the success of the organization and its superiority, the progress and development of the organization (Muhammad, 2020: 89).
 - b. **Customer perspective:** When choosing indicators for the customer perspective of the balanced scorecard, organizations have to answer three basic questions, which are (Niven, 2006: 13):
 - ✓ Who are the target customers?
 - ✓ What value does the organization provide in customer service?
 - ✓ What do customers sign and demand from the organization?The customer's perspective defines important factors such as customer service, responding quickly and confidently to customer requests, and the quality of performance, and this perspective aims to maximize value for the customer, so organizations must understand the needs of their customers, provide products, whether they are high quality goods / services, and satisfy their customers (Zorek, 2020) : 28-29).
 - c. **Perspective of internal operations:**One of the basic aspects of the Balanced Scorecard approach is the internal business process perspective, concerned with the use of available resources, processes, and techniques in the implementation of internal business processes, and this axis focuses on how to transform the

organization's inputs into outputs with a higher value than the inputs, and on reformulating the structure of the organization's operational processes to determine what It must be distinguished and excel in it to become more successful and developed, and the metrics used in this axis include: production cycle time, quality level, response time to customers' desires, cost, flexibility and productivity, stock turnover rates, prompt delivery, re-examination rates, growth in service quality Introduction, number of planned new products, etc. (Prarajuli, 2021: 14-15)

- d. **Learning and Growth Perspective:**This perspective is concerned with the intangible assets of the organization, especially the internal skills and capabilities required to support internal processes that create value. This perspective focuses on future investment such as new equipment and research and development in products. Training and development indicators show the organization’s investment in human resources, which is the starting point for sustainable development in The future, and this aspect is also a support factor for achieving results in other card perspectives, and indicators that reflect the organization’s performance in this aspect, such as: employee training, employee satisfaction, adherence to the organization’s regulations, and others (Tuan, 2020: 74).
- e. **Improving the balanced scorecard to take care of the environment and society:**The indicators of this perspective differ from one organization to another because these indicators are based on the strategy and goals of the organization concerned (Kalender & Vayvay, 2016: 79-80). The researcher believes that the societal environmental perspective reflects the extent of the organization’s ethical commitment towards its environment and society, which is one of the factors of its success and determines its future strategy. Business organizations aim to achieve this perspective through their contribution to the welfare of their society by providing goods and / or services beneficial to society and / or preserving the environment with a high degree of quality at reasonable prices and delivering them at specified times, while improving the performance of workers in the organization by meeting Their needs, to enhance and entrench the spirit of cooperation and environmental maturity in the organization to be reflected on its behavior in the community.

Third: Analyzing data and discussing results:

1. The results of the environmental strategic analysis and assessment of the Al-Musayyib Municipality, according to the use of the Balanced Scorecard:

In this step, the researcher deals with presenting and discussing the results of the environmental analysis of the directorate and the mechanism of linking these results according to the SWOT matrix, whose data were collected for the period of time (from 2017 to 2019) based on the indicators of the Federal Office of Financial Supervision and many scientific sources, documents, annual reports and final accounts of the investigated directorate Then applying the results of performance indicators within the perspectives of the balanced scorecard to reflect a true and clear picture of the reality of the organization’s performance under consideration during the years discussed, as the strength and weakness of the organization discussed in its internal environment, and the opportunities and threats posed by its external environment, were identified and classified according to the following Table (3): Table (3) points of strength, weaknesses, opportunities, and threats facing the Al-Musayyib municipality directorate

Internal environment	
strength	
1. Relatively stable volume of current liabilities 2. The high volume of annual revenues. 3. The existence of modern systems adopted by the Directorate in communicating with customers, such as social networking sites, telephone numbers, and the complaints box. 4. The introduction of modern technology systems in the completion of business and	8. The presence of human resources with a desire to learn, train and develop their skills. 9- Directing the administration towards training and developing employees. 10. The presence of employees with higher degrees in various specialties. 11. Work environment stability. 12. The presence of a plantation for the

<p>mapping through the geographic information system (GIS).</p> <p>5. The presence of a modern basic design for the city.</p> <p>6. The possibility of obtaining financial resources from rental fees, sale of plots of lands, fees for professions, advertisement and imposition of fines, in addition to collecting tiling expenses.</p> <p>7. Existence of human resources with accumulated experience, knowledge and information.</p>	<p>multiplication of plants affiliated with the directorate.</p> <p>13. Existence of plots of lands ready for investment.</p> <p>14. The organization's general orientation towards preserving the environment.</p> <p>15. The presence of the green belt area within the basic design of the city.</p> <p>16. The headquarters of the Directorate is a fully furnished building designed according to modern, advanced systems, in which halls are available to receive citizens, comfortable and air-conditioned waiting places, and furnished, air-conditioned and comfortable offices that can provide a suitable spatial environment for work.</p>
<p>Weaknesses</p>	
<p>1- The inability of the researched organization to provide sufficient financial liquidity.</p> <p>2- The researched organization does not have sufficient current assets to pay its short-term obligations.</p> <p>3. The organization's revenues are insufficient to pay its expenses.</p> <p>4. The Directorate is unable to use its fixed and current assets to generate revenues.</p> <p>5. The dispersion, weakness and lack of clarity of mechanisms to follow up citizens' complaints and address them.</p> <p>6. The directorate does not have an asphalt factory or a concrete production factory of its own.</p> <p>7. The inability to establish and implement parks and recreational areas by their own efforts, and thus failure to meet the needs of the beneficiary of the service.</p> <p>8- The inability to divide lands for the purpose of providing plots for their allocation for housing and other purposes.</p> <p>9. Ineffective internal communication and coordination, absence of teamwork.</p> <p>10. The absence of a modern and effective database and reliance on the reaction of official positions by the higher authorities.</p> <p>11- Lack of clarity and documentation of the procedures required to complete the transactions.</p> <p>12. The available mechanisms are not commensurate with the size of the work, the number of workers, the geographical area and the population density.</p> <p>13. There is a big gap in the technical and engineering disciplines.</p> <p>14. Lack of adopting a clear and transparent mechanism for recruitment and recruitment, and the absence of competition therein.</p>	<p>18- The absence of strategic planning in all the joints of the researched organization.</p> <p>19. The employees do not know the limits of responsibility and the roles assigned to them.</p> <p>20. There is no succession system for employees.</p> <p>21. The scarcity of participation in conferences and seminars inside and outside the governorate and the country for workers.</p> <p>22. The participation of workers in courses outside the professional specialization.</p> <p>23- Traditional training courses that do not keep pace with technological and service development and do not mimic the professional reality.</p> <p>24. The lack of funds allocated for training and development.</p> <p>25. There is a formal system for monitoring and evaluating job performance, and results are not linked to granting financial and moral incentives to employees.</p> <p>26. The lack of a clear mechanism to benefit from the expertise, knowledge and information possessed by the directorate's cadres to benefit from them in training and qualifying the rest of the employees, especially the implicit knowledge.</p> <p>27- Inefficiency in the management of waste collection and collection.</p> <p>28- Inability of the Directorate to provide social benefits to employees.</p> <p>29. Weakness in the media aspect of the services provided by the research organization, and the failure to adopt awareness campaigns urging citizens to adopt environmental and social responsibility.</p> <p>30- There is no effective machinery maintenance workshop due to the scarcity of skilled workers</p>

<p>15. Weak financial planning and optimal investment of the annual budget sections.</p> <p>16. Lack of interest in adopting occupational safety methods in sanitary landfill and waste sites for workers in order to protect them from harmful gas emissions and work injury.</p> <p>17- The municipality’s failure to own a waste recycling and treatment plant, which is a major challenge facing the municipality, as well as the lack of intermediate stations and typical sanitary landfill sites, in addition to the absence of typical massacres.</p>	<p>and the frequent breakdowns of mechanisms due to poor control and continuous maintenance.</p> <p>31- Weak collection of government debts as a result of the lack of tax collectors and the delay in resolving the lawsuits filed with the competent courts.</p>
<p>External environment</p>	
<p>Opportunities</p>	
<p>1- Governmental financial support.</p> <p>2. The existence of laws and legislation necessary for municipal work.</p> <p>3. The existence of widely used lands within the basic design (proposed housing) that can be appropriated and secreted on a regular basis, and sector designs prepared for them.</p> <p>4- An additional financial grant within the cleaning project to enhance the municipality's budget.</p> <p>5. Making use of the law of transferring powers to the provinces and investing in the best way to eliminate the bureaucracy</p> <p>6- The possibility of seeking assistance from development and training agencies to raise the level of employees ’capabilities and skills, such as (universities, Babil Training Center, Babil Governorate Staff Capacity Building Center, Engineers Syndicate).</p> <p>7. The possibility of establishing a plant to recycle waste and make use of it.</p> <p>8. The general trend in support of investment and overcoming obstacles.</p> <p>9. Investment Law No. (16) for the year 2006 as amended.</p> <p>10. Establishing service projects within the regions development plan for Babil Governorate.</p> <p>11. Investing the Euphrates passage in the city center in providing social and entertainment services.</p>	<p>12- The need for other service organizations in the city to allocate plots of land for the purpose of constructing their service buildings or projects.</p> <p>13. The frequent calls for the government to increase the sums allocated for the construction and development of reconstruction projects and the advancement of the city’s service reality.</p> <p>14. The stability of the security situation in the city provides an appropriate environment for the implementation of projects.</p> <p>15 - Marketing products for nurseries, gardens and parks for the purpose of increasing municipal imports and increasing green areas in the city.</p> <p>16- Establishing a multi-storey car park in the city center to reduce the traffic momentum to enhance the municipality's financial imports.</p> <p>17- Investing distinguished lands by establishing commercial malls, buildings, furnaces and fuel stations.</p> <p>18- The existence of the industrial district within the basic design of the city and with an excellent area that can be used to create an integrated, regular industrial district to maintain the aesthetics of the city and to increase the imports of the Financial Directorate.</p> <p>19- Exploiting parks and large parks to establish a natural reserve.</p>
<p>Threats</p>	
<p>1. The fluctuation and lack of financial allocations within the annual budgets, which affects the level of services provided, especially if we take into consideration the expansion of the basic design of the city and the population increase occurring in the city.</p> <p>2. Lack of funding sources.</p> <p>3- Financial and administrative corruption.</p> <p>4. The spread of the phenomenon of violations of</p>	<p>8. Weak enforcement of laws.</p> <p>9. Political interference in municipal work.</p> <p>10. A weak sense of citizenship in society and a lack of awareness.</p> <p>11- The reluctance of citizens to work as a (daily wage) in the field of cleaning due to poor salaries and incentives, and the reluctance to pay their dues sometimes.</p> <p>12. Approving the Directorate in performing its</p>

<p>municipal property and the basic design, due to the problems that hinder the implementation of Resolution 154 of 2001 and Law 13 regarding violations of building permits</p> <p>5. Frequent complaints from customers.</p> <p>6. An increase in the number of arrivals to the city due to its geographical location and religious specificity.</p> <p>7. Multiple decision sources.</p>	<p>work on workers on a temporary basis in a large way.</p> <p>13. Weak investment attraction for investment in the city.</p> <p>14. Psychological accumulation of a feeling of injustice and inequality employed by his peers in other ministries.</p> <p>15. Poor infrastructure in the city in general, as a result of long periods of neglect.</p> <p>16. The difficulty of coordinating with other service organizations to obtain the necessary approvals for the establishment of operational and service projects.</p>
---	--

Source: The researchers prepared on the basis of the results of the performance level analysis according to the Balanced Scorecard perspectives

Based on the above in Table (3), it appears to us that the internal directorate’s environment tends towards weakness, with the sum of (strengths + weakness) points = 47, while the external directorate’s environment tends towards opportunities and the sum of points (opportunities + threats) = 35, and figure (19) It clarifies the factor points based on the outputs of Table (34) as well as “clarifying the available alternatives and using the (SWOT) matrix as follows:

Factors	strength (16)	Weakness (31)
Opportunities (19)	S-O growth option (35)	W-O treatment options (50)
Threats (16)	S-T defensive options (32)	W-t Retrenchment option (47)

Figure (2) SWOT Matrix and available options for Al Musayyib Municipality Directorate

Source: Prepared by the two researchers based on the SOWT matrix and the results of the environmental analysis.

In view of the above matrix and the factors available in it from the internal and external environment of the directorate, there are four strategies and options available, and each option has its own circumstances, factors and methods of dealing with it, as follows:

1- Growth choice:

It is evident from the SOWT matrix that there are significant opportunities provided by the external directorate’s environment. In contrast, the directorate has only some few strengths compared to other factors, which led to the emergence of the growth option in the penultimate sequence of strategic choices, so that the proposed strategy for this option is the **executive strategy (S -O)**. Which is represented in the Directorate's preservation of its strengths by adopting effective systems in managing its human and financial resources and assets in a manner that enables it to exploit the opportunities available in its external environment.

The researcher believes that it is an inappropriate strategy for the directorate in light of the threats surrounding its external environment and its weaknesses that should not be overlooked or overlooked,

as it negatively affects the directorate's implementation of its tasks and the provision of its services to stakeholders.

2- Remedial choice:

The remedial choice came first among the available choices due to the presence of available opportunities that can be seized to address the weaknesses of the researched organization, so that the proposed strategy for this choice is the remedial **strategy (W-O)** in which the directorate must limit its weaknesses and surround them to reduce their effects to the least possible and work to benefit Among the opportunities available in the external environment by making good use of its available resources and a balanced management style, as the directorate suffers from weak funding of its current activities ,

this is in addition to the absence of the distribution of job competencies on the job sites in the most appropriate way, the deficiencies in their evaluation, development and motivation, and the absence of timely data and information resulting from poor coordination between the people of the organization being searched, and this does not mean that there will be stagnation in its work and activities. Status Work to efficiently employ the available capabilities and resources and take advantage of the opportunities represented by the presence of external financing represented by government financial support that can cover weak self-financing, and benefit from the investment law, laws and legislation related to municipal work , As well as benefiting from the training and development boats of the Ministry of Housing, Construction and Public Municipalities and the Capacity Building Center for Babil Governorate employees to develop and develop human resources, and to provide a development database that ensures the availability of information in a timely manner, to maintain the continuity and continuity of the directorate's service performance and to define its objectives and organization as well Review the scale of priorities to be consistent with the requirements of the stage and work in order to obtain new resources and redistribute them and reduce operational costs.

3- Defense choice:

According to Figure (2), the defense choice came in the last place compared to other strategic choices, and this reflects the weakness of the ability of the researched organization to face challenges. The reason is due to the fact that the challenges are outside the control of the organization and are linked to an external force from the viewpoint of the research sample, so that the proposed strategy for this choice is the **defense strategy (S-T)** as it is based on maximizing strengths and at the same time reducing the impact of threats to the least possible in order to preserve the current position of the research organization for the longest possible period in light of calm and cautious growth due to the surrounding conditions, the researched organization can adapt the growth in collecting its revenues resulting from the activity of its available assets and exploit them to face the challenges imposed by the external environment represented by the lack of sources of funding, and adapt modern technology to meet the decline of its annual financial allocations in order to be able to provide its services at the same level with a slight growth in its service performance, as well as the adaptation of expertise. And the tacit skills and knowledge accumulated by the human cadres to develop and train the rest of the staff to face the threats represented by the decrease in the volume of financial allocations resulting from the country's economic conditions to form specialized competencies capable of using the systems, instructions and technological resources in accordance with the methodologies and tools that ensure a reflection on the recipient of the service, in addition to the political interventions and pressures that are practiced. The organization in question, because of the nature of the political system and its instability in Iraq, which in turn affected the quality of the decision.

4- Retrenchment choice:

This choice achieved the second rank in the strategic calculation, and this indicates that the researched organization is trying to reduce the external threats surrounding it and address its internal weaknesses that it has by focusing on its main activities using the **retrenchment strategy (W-T)**, which is one of the alternatives to retreat and reflects its adoption to the organization. The respondent is going through her worst situation, as the outcome of the interview is between weaknesses in order to cover them and threats in order to limit their impact. That would impede the growth of its strategic position , threats are the fluctuation and lack of financial allocations within the annual budgets, the lack of funding sources, the spread of financial and administrative corruption, the increase in encroachment on municipal property and the basic design, the increase in population growth, the frequent complaints of service recipients, their lack of responsibility towards the city and their lack of

awareness, as well as the lack of centralization of the decision. The multiplicity of its sources, the overlapping of powers, the weakness of law enforcement, and the increasing feeling of injustice among the employees as a result of their unequal salaries and wages with the rest of the Iraqi ministries, and there are several strategic alternatives that the Directorate follows in this position as it depends on the strategies of retreat and withdrawal or contraction, in other words that the directorate succumbs to the restrictions imposed by it, the threats to its external environment, and the restrictions imposed by its weaknesses due to its negative impact on the activities of the Directorate, which leads it to retreat and stop performing its duties. According to this option, the Al-Musayyib municipality directorate must adopt regressive strategies that may be restructuring the directorate or adopting a strategy to reduce or cancel some business and services, and this option cannot be adopted due to the nature of the work of municipal organizations and their responsibility towards the environment and society, as adopting such a strategy reflects the complete collapse of the state system. And the deterioration of its public institutions.

And according to what has been analyzed and evaluated for alternatives to the above strategic choices, the researcher believes that the second choice is the best and most appropriate option for the municipality of Al-Musayyib, as the weaknesses are more than the strengths and opportunities than the threats and the sum of (weaknesses + opportunity points) = 50, which is the highest in the matrix, So, the best strategy in front of the directorate is a Remedial and realistic strategy (W-O) for what it currently suffers from weaknesses in its internal environment by exploiting it because of its strengths and the good external opportunities provided by its environment in an efficient manner, which it can invest in in order to face challenges or Potential external threats in the future, in a way that ensures correcting its procedures, the sustainability of its activities and its work, and providing the best possible services to its customers during the coming future stage.

2. The proposed strategic document:

After the environmental analysis of the Al-Musayyib municipality directorate was conducted and the appropriate alternative was extracted as a treatment strategy for the next five years (2021-2025), the next step is to formulate the strategic direction through the proposed strategic document to define the vision, mission, values and strategic goals, and this document is a tool to direct and monitor the performance of the district to be Performance evaluation is based on what has been determined according to the strategic issue as a strategic goal to determine the extent of deviation and address it. The strategic document will be dealt with in two axes, the first of which is building the vision, mission, values and objectives, and the second is the formulation of strategic issues.

- **Building strategic orientation:**

- a. **Vision:**

Together, Al-Musayyib will be an organized, clean ,developed city, attractive to investment, in which everyone enjoys better services and a luxury of living based on modern infrastructure and modern management.

- b. **Mission:**

We are the Al-Musayyib municipality directorate, one of the formations of the Ministry of Construction, Housing and Public Municipalities of Iraq , we are distinguished by cumulative experience in the field of providing municipal services and establishing infrastructure, and we work in partnership and integration with all institutions of Al-Musayyib city and its citizens to provide distinguished municipal services that ensure sustainability with the optimal employment of all resources and work to find the right mechanisms to make the most of the available funding sources and create a suitable work environment for our workers and achieve the aspirations of all Entities working with us.

- c. **Value**

In order to achieve the vision and mission of the Directorate and ensure the completion of the work and the decision not deviating from the ethical system, the Directorate adopts

the following values as a catalyst and guide for the behavior of management and workers in the performance of business and decision-making:

1. Loyalty and belonging: sincerity, sense of responsibility and commitment towards the municipality and the recipient of the service.
2. Equity and equality: fairness in the distribution of services and equality among employees.
3. Teamwork: Establishing the principle of teamwork in the Directorate, in thinking and behavior.
4. Creativity and innovation: investing human energies to produce ideas and implement them in innovative ways.
5. Transparency: We are committed to clarity and disclosure of work procedures to everyone.
6. Care: caring for the workers in the directorate and fulfilling their desires, the environment and society around us.
7. Achieving the satisfaction of service recipients, the main engine for providing and developing services.

d. strategic objectives :

The strategic objectives of the Al-Musayyib municipality directorate have been formulated in line with the vision, mission and values, to be specific, clear, realistic and measurable for the five-year period from 2021 to 2025 as follows:

1. Development and qualification of human resources and administrative leaders to ensure optimal investment of human capital.
2. Enhancing the employees 'affiliation with the directorate, which will be reflected positively on the quality and level of performance.
3. Work to develop and qualify all assets of the Directorate for optimal investment.
4. Increasing the directorate's revenues and multiple funding sources.
5. Create a safe and appropriate work environment for workers and implement service provision operations in a way that does not harm the environment.
6. Constructive partnerships and effective communication with the community.
7. Qualitative development of the infrastructure.
8. Administrative development through electronic and technological transformation.

• **Formulation of strategic issues:**

The researcher will review the strategic issues in Table (4) as the strategic issues were identified according to the (Bryson) model using the goal setting approach (Bryson, 2011: 200) and the priorities for these issues were identified in ascending order from 1 to 5, as No. 1 indicates the most important and the number 5 The least important, and after that, he will formulate a strategic map for the Al-Musayyib municipality directorate that includes the direction and strategic issues and distributes its strategic objectives according to the perspectives of the balanced scorecard through a logical correlation according to a set of cause and effect relationships to ultimately lead the organization towards achieving its future vision, and the researcher notes that these issues It was derived from the strategic objectives of the researched directorate and according to the results of the environmental analysis to address some of the weaknesses and face challenges or to develop the work joints of those administrative units that do not suffer from weakness in their performance.

Table (2) the order of priority of strategic issues for Al-Musayyib municipality directorate

n	The strategic issue	Degree of importance (1 most important - 5 least important)
1	Providing the necessary financial financing	1
2	Developing the capabilities of human resources and motivating them	1
3	Provide a stable work environment	2
4	Environmental protection and preservation	2

5	Improving the level of services provided and achieving customer satisfaction	2
6	Activating evaluation systems and financial and administrative control	3
7	Developing the organization's culture	4
8	Building partnerships and effective communication with the society	5

Source: Prepared by the researcher

Consequently, this proposed strategy for the Al-Musayyib municipality directorate obtained a high acceptance rate by the directorate's administration, decision-makers and specialists in it (the research sample), as this administration showed keenness to break out of traditional plans and great interest in moving towards long-term planning, and this was evident through its positive interaction with the proposed strategic direction based on the analysis of its internal and external environments to obtain the best strategic choice, as well as the classification of the directorate's strategic issues and objectives within the proposed strategic map presented by the researcher in a coherent, coherent, conceptual and balanced manner distributed according to the five perspectives of the balanced scorecard, to make a vision and message. The Directorate's strategic objectives are clear to all stakeholders and beneficiaries for the next five years.

Conclusions:

The Balanced Scorecard approach represents an integrated system for formulating, implementing and evaluating the strategies of private, public and non-profit organizations, as this approach captures the tangible and intangible elements of the organization using coherent and coherent basic perspectives (financial, customers, internal processes, learning and growth) and sometimes other perspectives are added to the card according to the specificity of the work of each organization, and it is evident from the results of the strategic analysis of the Al-Musayyib municipality, according to the perspectives of the Balanced Scorecard, that it does not have the financial capacity and liquidity necessary to pay its short-term financial obligations, as a result of its possession of current and fixed assets that are not invested efficiently, and despite the high volume of revenues generated by the research directorate as a result of its operational or commercial activities during the years discussed, but it suffered from a financial deficit during the years 2017 and 2019, as a result of the inability of its achieved revenues to cover its expenditures during those years, which explains its reliance on government funding at high rates to cover most of its operating expenses as salaries of its employees, wages, workers and others, and the inability of the researched organization to achieve the required financial implementation percentages (according to the instructions for implementing the general budget) to implement its operational plans during the years of research, and consequently the researched directorate will not exploit a large proportion of its available financial resources because of its return to the state treasury, the increase in the number of citizens' complaints about the services provided is matched by a modest municipal response, especially in the field of waste collection and transportation, in addition to a decline in the rates of infrastructure development in the city represented by the construction and maintenance of main and secondary roads and the establishment of parks, public recreational places in the city, as a result of the researched directorate's reliance on grants from the government and the sums allocated within the regions' development program (which, when they stopped for external reasons related to the country's situation, would stop the work of these projects with them) in the implementation of their service projects due to their financial inability to provide the necessary sums to provide their services in a manner that meets the needs and aspirations of their customers, and the directorate's inability to meet the needs of other customers represented in allocating plots of lands to the segments covered by the allocation according to the instructions and laws in force for the purpose of housing, in addition to the lack of the staff of the Humanitarian Musayyib Municipality to holders of higher degrees, which in the event of their presence in good proportions enables the Directorate to apply advanced scientific methods in executing its work to lead it towards achieving its goals in an efficient and balanced manner, and the Directorate of Al-Musayyab Municipality relied a very large percentage in performing its administrative and technical work on temporary employment, which indicates that the Directorate is not utilizing the

best of its human staff on the permanent staff, in addition to the financial consequences that the directorate bears as a result of contracting with Temporary employees , and the directorate's administration's failure to use advanced technological systems to provide its services to customers, and the investigated directorate did not invest (20% -30%) of the energy of its assets (property, machinery and equipment), as it is not qualified for rent or investment or is unemployed and has not taken any Procedures to rehabilitate it and utilize its energy optimally to increase its revenues and provide better services to customers, and direct the directorate towards education and development of its human resources, and the results are not linked to the granting of financial and moral incentives to employees as well as the small amounts allocated for this purpose , the surveyed directorate possesses an unstable work environment, which was expressed by the results of the work turnover index, which indicates that employees with important specializations (engineer, legal, surveyor, driver) and influential in municipal work have left their work in the directorate because of the inadequate working conditions for them, and the poor performance of the Al-Musayyib municipality directorate. In the field of providing environmental and social services represented in the field of (waste management, providing social benefits to employees, offering opportunities for external investment, attracting capital to the city, and providing and allocating lands for public benefit).

Sources :

1. Anggraeni, Elisa,(2014)," *The Impact of Internal and External Resources, and Strategic Actions in Business Networks on Firm Performance in the Software Industry*", Printed by: Ipskamp Drukkers B.V., Enschede, Amsterdam.
2. Ansoff, H. Igor. & Kipley, Daniel. & Lewis, A. O. & Stevens, Roxanne Helm. & Ansoff, Rick., 2019, "*Implanting Strategic Management*", 3th Edition, Palgrave Macmillan, Switzerland.
3. Bryson , John,(2011) , *Strategic Planning For Public And Nonprofit Organization A Guide to Strengthening and Sustaining Organizational Achievement* , 4th Edition, John Wiley & Sons, Inc , San Francisco.
4. Certo, Samuel ,Paul, Peter, (1995), *Strategic Management Concept and Application*, 3rd ed.McCraw- Hill- Chicago.
5. David, Fred R. & David, Forest R., (2015), *Strategic Management A Competitive Advantage Approach: Concepts and Cases*, Fifteenth Edition, Published by Pearson Education, London.
6. Gandellini, G., & Venanzi, D. (2012). *Strategy for Action-I: The Logic and Context of Strategic Management*. Springer Science & Business Media.
7. Hill, Charles W. L. & Jones, Gareth R., 2012, "*Essentials of Strategic Management*", 3rd, Southwestern.
8. Hitt, M. A., Ireland, R. D., & Hoskisson, R. E. (2017), *Strategic management: Concepts and cases: Competitiveness and globalization*,12 Edition, Cengage Learning.
9. Macmillan, H., & Tampoe, M. (2000). *Strategic management: process, content, and implementation* , Oxford University Press.
10. Niven, Paul R.,(2002), "*Balanced Scorecard Step-by-step : Maximizing Performance and Maintaining result* ", John Wiley & Sons, Inc , New Jersey.
11. Niven, P. R. (2005), *Balanced scorecard diagnostics: Maintaining maximum performance* , John Wiley & Sons, New Jersey.
12. Niven, P.R. (2006), *Balanced Scorecard Step-by-step for Government and Nonprofit Agencies*. 2nd Edition , John Wiley & Sons, Hoboken, New Jersey.
13. Niven, P. R. (2014), *Balanced scorecard evolution: a dynamic approach to strategy execution* , John Wiley & Sons , New Jersey .
14. Pearce, J. A. & Robinsion , Richard B. (2005), "*Strategic Management : Process content and Implementation*", Oxford University Press Inc. , NY.
15. Simerson , B. Keith (2011), *Strategic Planning A Practical Guide to Strategy Formulation and Execution* , Library of Congress Cataloging-in-Publication Data , America.
16. Wheelen, T.L. & Hunger, J.D., (2012) ,"*Strategic Management and Business toward global sustaninability* " , 13ed " , Pearson Education, Inc. printed in the , New Jersey.

17. Wheelen, Thomas L.& Hunger, J. David & Hoffman, Alan N.& Bamford, Charles, (2018), *Strategic Management and Business Policy: Globalization, Innovation and Sustainability*, Fifteenth Edition, by Pearson Education, Inc., Publishing as Prentice Hall, New Jersey.
18. Abadi, Elaheh Najaf & Abadi, Ali Najaf & Soltani, Iraj , 2012 , *Strategic Planning Model Formulation Based on Balanced Score Card: A Case Study* , International Journal of Academic Research in Business and Social Sciences, Vol. 2, No. 7.
19. Antonsen, Y. (2014). *The downside of the Balanced Scorecard: A case study from Norway*. Scandinavian Journal of Management, 30(1), 40-50.
20. Bayo, P. L., & Red-well, E. E ,(2021). *Strategic Management Process and Firms Productivity Of Plastic Manufacturing Companies In South –South, Nigeria*. Research Journal of Management Practice| ISSN, 2782, 7674.
21. Dwivedi, R., Prasad, K., Mandal, N., Singh, S., Vardhan, M., & Pamucar, D. (2021). *Performance evaluation of an insurance company using an integrated Balanced Scorecard (BSC) and Best-Worst Method (BWM)*. Decision Making: Applications in Management and Engineering, 4(1), 33-50.
22. Efrat, Zeev, Daley, J, Balius,Rachard& liss,Jeffrey (2019). *strategic business plan* ,TAB electronic magazine.
23. Fooladvand, M., Yarmohammadian, M. H., & Shahtalebi, S. (2015). *The application strategic planning and balance scorecard modelling in enhance of higher education*. Procedia-Social and Behavioral Sciences, 186, 950-954.
24. Guix, M., & Font, X. (2020). *The Materiality Balanced Scorecard: A framework for stakeholder-led integration of sustainable hospitality management and reporting*. International Journal of Hospitality Management, 91, 102634.
25. Harvey, H. B., & Sotardi, S. T. (2018). *Key performance indicators and the balanced scorecard*. Journal of the American College of Radiology: JACR, 15(7), 1000-1001.
26. Hegay, O., Koberidze, A. Z., & Efremov, V. S. (2019). *Approaches of Using a Balanced Scorecard Method for University Management in Russia*. In 1st International Conference on Emerging Trends and Challenges in the Management Theory and Practice ,(pp. 75-78). Atlantis Press.
27. Heydari, M., Xiaohu, Z., Lai, K. K., & Yuxi, Z. (2020). *Evaluation of organizational performance strategies*. Proceedings of the National Aviation University. N1(82): 77–93.
28. Hirpa , Belete (2020) , *Strategy Formulation* , Article in International Journal for Quality Research
29. Isma'eel, Mustafa M. & Salman, Saadoon Muhsin (2018), *Mediation Role of Strategic Direction between Knowledge Risk Management and Organization's Effectiveness Analytical research in the Iraqi government banking sector*, Journal of Economics and Administrative Sciences, 24(10) .
30. Kalender, Z. T., & Vayvay, Ö. (2016). *The fifth pillar of the balanced scorecard: sustainability*. Procedia-Social and Behavioral Sciences, 235, 76-83.
31. Kaplan, R. S., & Norton, D. P. (1992). *the balanced scorecard Measures That Drive Performance* , Harvard Business Review, 2-9.
32. Kapucu, Naim(2017), *Principles of Strategic planning* , Journal of Strategy and Management, 11(3), 54-75 .
33. Lueg, R., & Carvalho e Silva, A. (2013). *When one size does not fit all: a literature review on the modifications of the balanced scorecard*. Problems and Perspectives in Management, 11(3), 61-69.
34. Mintzberg, H , Ahlstrand, B.,& Lampel, J., &. (1998). *Strategy safari: A guided tour through the wilds of strategic mangament*. Simon and Schuster Inc, New York.
35. Mohr , Angie, (2017), "*The Importance Of Strategic Planning* nvestopedia, Retrieved 10-2-2017. Edited.
36. Novikov, S. V. (2018). *Strategic analysis of the development of high-technology manufacturing facilities*. Russian Engineering Research, 38(3), 198-200.
37. Papulova, Z., & Gazova, A. (2016). *Role of Strategic Analysis in Strategic Decision-Making*. Procedia Economics and Finance, 39,p.p 571-579.

38. Parajuli, D. (2021). *Managerial Perceptions on Internal Business Process Perspective in Commercial Banks of Nepal*. The Batuk, A Peer Reviewed Journal of Interdisciplinary Studies, 7(1), 13-23.
39. Perkins, M., Grey, A., & Remmers, H. (2014). *What do we really mean by "Balanced Scorecard"?*. International Journal of Productivity and Performance Management.
40. Poureisa, A., Ahmadgourabi, M. B., & Efteghar, A. (2013). *Balanced scorecard: A new tool for performance evaluation*. Interdisciplinary Journal of Contemporary Research in Business (IJCRB), 5(1), 974-978.
41. Ramezani, Amir Reza, Beiglou, D.R.S. (2014), "Balanced Scorecards: Comprehensive Indicator of Long Term Performance Measurement", journal Academic of Research in Business Accounting, Vol (2). NO(7). pp(55-65).
42. Sen, B. (2014). *Multiple Strategic Orientations: The Public Library as a Societal Organization*. Procedia-Social and Behavioral Sciences, 147, 111-119.
43. Tuan, T. T. (2020). *The impact of balanced scorecard on performance: The case of Vietnamese commercial banks*. The Journal of Asian Finance, Economics, and Business, 7(1), 71-79.
44. Savanevičienė, A., Vaitkevičius, S., & Merkys, G., (2006). *Model of strategic analysis tools typology*. Engineering Economics, 47(2), 99-109.
45. Wardhani, F. K., & Dini, A., 2020, *Strategy Formulation Using SWOT Analysis, SPACE Matrix And QSPM: A Conceptual Framework*, International Journal of Innovative Science and Research Technology, ISSN No:-2456-2165.
46. Jofer, Sergio, 2011, *Strategic Management: The Theory and Practice of Strategy in (Business) Organizations*, Department of Management Engineering Report 1, Technical University of Denmark.
47. Machabaphala, Sello Nelson, 2010, *The Integration of Strategy Formulation and Implementation in The Greater Sekhukhune District Department of Basic Education*, Unpublished Master's Thesis, Faculty of Management and Law, University of Limpopo, Republic of South Africa.
48. Owich, Silpah (2018), *The Influence of Strategic Management Process on Organizational Performance of Listed Companies At The Nairobi Securities Exchange*, A Dissertation Report Submitted to the Chandaria School of Business in Partial Fulfillment of the Requirements for the degree of Doctor of Business Administration (DBA).
49. Zorek, T. J. (2020). *Successful Balanced Scorecard Implementation Strategies for a Manufacturing Organization*, Doctoral Study Submitted in Partial Fulfillment of the Requirements for the Degree of Doctor of Business Administration, Walden University.
50. Daoud, Fadela Salman (2019), *Strategic Management, Basic Concepts and Practices*, Second Edition, Al-Sisban House, Baghdad.
51. Al-Rabi'awi, Saadoun Hamoud Jotheer and Hafez, Abdel Nasser Allak and Abbas Hussein Walid Hussein (2018), "Strategic Management", first edition, Ghaida Publishing and Distribution House, Amman.
52. Al-Abadi, Hashem Fawzi and Al-Ardi, Jalil Kazim and Manhal, Muhammad Hussein (2019), *Strategic Management Principles and Fundamentals*, First Edition, Al-Sadiq Cultural House, Baghdad.
53. Al-Ghalibi, Taher Muhsin, Idris, Wael Muhammad, (2009), *Strategic Management Series: Strategic Performance, alignment and collocation*, Wael Publishing House, Amman.
54. Al-Ghalibi, Taher Mohsen Mansour and Idris, Wael Muhammad Subhi (2007), *Strategic Management, an Integrated Methodological Perspective*, First Edition, Wael House, Amman.
55. Al-Ghalibi, Taher Mohsen Mansour and Idris, Wael Muhammad Subhi (2009), *The Strategic Perspective of the Balanced Scorecard*, First Edition, Wael Publishing and Distribution House, Amman.
56. Al-Jubouri, Moayad Hassan Merhi (2020), "Formulating a strategy for the North Oil Company according to the approach to systemic thinking (case study)", Master Thesis in Business Administration Sciences (unpublished), College of Administration and Economics, University of Baghdad.

57. Al-Farhan, Bashir Khalil Abdul Wahid (2019), *Formulating a strategy for Basra Municipality according to the Balanced Scorecard*, Higher Diploma equivalent to Master in Business Administration Sciences (unpublished), College of Administration and Economics, University of Baghdad.
58. Al-Kaabi, Alaa Karim Saddam (2020), *Formulating a Strategy for the Southern Oil Company based on the approach of situational planning (case study)*, Master Thesis in Business Administration Sciences (unpublished), College of Administration and Economics, University of Baghdad.
59. Muhammad, Hazem Hashem (2020), *Integration between Measures of Achievement Accounting and the Balanced Scorecard to Enhance Competitive Advantage in Economic Units An Applied Study in Rican Lab for the Production of Concrete Blocks*, a Philosophy Thesis in Business Administration (unpublished), College of Administration and Economics, University of Salahaddin .