

**Balanced Performance Improvement Series:**

# **Leading a Team to Allocate Resources Using the Balanced Scorecard**



Georgia Leadership Institute  
for School Improvement

**A Performance-based Learning Module  
for Georgia's Educational Leaders**

# Related Modules

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## Module Series

This **Balanced Performance Improvement Series** includes:

- *Leading a Team to Develop Performance Foundations\**
- *Leading a Team to Select Performance Measures\**
- *Leading a Team to Develop Strategy Maps\**
- *Leading a Team to Develop a Balanced Scorecard\**
- *Leading the Cascading of the Balanced Scorecard\**
- *Leading a Team through Process Improvement and Process Mapping\**
- *Leading a Team to Allocate Resources Using the Balanced Scorecard*
- *Leading a School through SACS Accreditation Using the Balanced Scorecard*
- *Leading a District through SACS Accreditation Using the Balanced Scorecard*
- *Developing Increased Parent Engagement in Schools Using the Balanced Scorecard*
- *Developing Increased Parent Engagement in Districts Using the Balanced Scorecard*
- *Leading a Team to Implement Visual Reporting*
- *Developing a Performance Leadership Handbook*

\*Prerequisite modules — Complete prior to beginning this module.

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# Contents

<b>Related Modules .....</b>	<b>2</b>
<b>Contents .....</b>	<b>3</b>
<b>Progress Tracker .....</b>	<b>4</b>
<b>Performance Objective(s).....</b>	<b>5</b>
<b>Module Introduction .....</b>	<b>6</b>
<b>Topic 1: Communicating the New Budget Process.....</b>	<b>8</b>
<b>Topic 2: Refining the Balanced Scorecards.....</b>	<b>14</b>
<b>Topic 3: Prioritizing Initiatives .....</b>	<b>18</b>
<b>Topic 4: Allocating Resources.....</b>	<b>24</b>
<b>Final Practice .....</b>	<b>28</b>
<b>Final Assessment .....</b>	<b>36</b>
<b>Appendix A: Budget Submission Form.....</b>	<b>45</b>
<b>Appendix B: Balanced Scorecard Performance Measure Dictionary.....</b>	<b>46</b>
<b>Recommended Reading and Resources.....</b>	<b>48</b>
<b>Acknowledgments .....</b>	<b>49</b>

# Progress Tracker

		Completed	Date
<b>Preparing</b>	Review Performance Objective	<input type="checkbox"/>	_____
	↓		
	Review Final Assessment*	<input type="checkbox"/>	_____
	↓		
<b>Learning</b>	Topic 1: Communicating the New Budget Process	<input type="checkbox"/>	_____
	↓		
	Topic 2: Refining the Balanced Scorecards	<input type="checkbox"/>	_____
	↓		
	Topic 3: Prioritizing Initiatives	<input type="checkbox"/>	_____
	↓		
	Topic 4: Allocating Resources	<input type="checkbox"/>	_____
	↓		
<b>Practice (Safe)</b>	Final Practice	<input type="checkbox"/>	_____
	↓		
<b>Performing</b>	Final Assessment	<input type="checkbox"/>	_____

(See note below\*)

\* You may proceed to the Final Assessment if you are already proficient in the required knowledge, skills, and behaviors.

<b>Module Completed – Congratulations on Your Performance!**</b>	
Date of Final Assessment Performance:	
Performer's Name:	Performer's Signature:
Performance Coach's Name:	Performance Coach's Signature:

\*\*Include this page in the evidence you enter into your portfolio.

# Performance Objective(s)

Given This...	Do This...	To Meet These Criteria...
<ul style="list-style-type: none"> <li>• A Balanced Scorecard that has been cascaded throughout the organization</li> <li>• A computer, word processing software, email, and printer/copier</li> <li>• The process of linking budgets to the Balanced Scorecard</li> <li>• A list of departments that have resource management responsibility</li> <li>• A location for conducting a “town hall” meeting with stakeholders</li> <li>• Cascaded Balanced Scorecards for all Departments having resource management responsibility</li> <li>• Sample Budget Submission form (Appendix A)</li> <li>• Balanced Scorecard Performance Measure Dictionary (Appendix B)</li> <li>• Budgeting software (optional)</li> </ul>	<p>Lead a team to allocate resources according to the organization’s Balanced Scorecard</p>	<ul style="list-style-type: none"> <li>• The detailed task performance criteria listed in the Performance Checklists in the Topic Practice(s), Final Practice, and Final Assessment</li> <li>• GLISI’s criteria for how to work effectively as a team leader/facilitator, listed in the Performance Feedback Form(s) located in the Final Practice and Final Assessment</li> </ul>

# Module Introduction

## Allocating Resources Using the Balanced Scorecard

According to Niven (2003), as many as 60% of organizations don't link budgets to strategy (p. 11). Rather than simply modifying last year's budget for the upcoming year, organizations need to let their Balanced Scorecard drive resource allocation, thus ensuring that priority initiatives are funded. These initiatives support the organization's strategic objectives and goals, as well as the mission, vision and values.

In this module, you will:

- Communicate the new budget process to resource managers
- Improve the system level and cascaded Balanced Scorecards
- Prioritize budget requests and their associated initiatives
- Create a budget based on priorities and stakeholder feedback



**What Is the Leader's Role?**

- Be prepared with the necessary materials and supplies
  - Schedule and communicate meeting times and locations to participants
  - Thank the participants, acknowledging everyone's worthwhile contribution to the group and commitment to future actions
- 

**Begin With The End in Mind**

Research about effective assessment of performance tells us that the learner always performs better when they understand what they should know and be able to do. For this reason, you are encouraged to **review the Final Assessment in its entirety** in order to:

- Understand the knowledge, skills, and behaviors that are being taught and tested in this module
  - Understand the standards (performance criteria) by which your performance will be assessed
  - Gauge your current level of performance against what will be expected of you by the end of the module
  - Prioritize which areas to concentrate on as you work through the module
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# Topic 1: Communicating the New Budget Process

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## Communicating the New Budget Process

In order to successfully transform the budget process, you must start by getting the word out to everyone who is typically involved in the development of the organization's budget. Your communication should focus on why the process is being changed and how the new approach will benefit the organization and its members.

In this topic you will:

- Communicate the new budget process to resource managers
- Elicit and apply feedback on the budget process

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## When Do I Begin This Task? (Cues)

- After your organization's Balanced Scorecard has been created and cascaded throughout the organization (See GLISI module: *Leading the Cascading of the Balanced Scorecard*)
- In preparation for linking budgets and Balanced Scorecard

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## What Resources are Required?

- A computer, word processing software, email, and printer/copier
- The process of linking budgets to the Balanced Scorecard
- A list of departments that have resource management responsibility
- A location for conducting a "town hall" meeting with stakeholders

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## How Do I Do It?

- Read through the steps in the step-action table (see next page)
  - Study any accompanying examples
  - Complete the practice exercise
  - Share the results with your Performance Coach
-

**Step-Action Table**

Step	Action
<b>1. Draft the communication piece</b>	<p>Begin by creating a communication piece, such as a memo or email, that:</p> <ul style="list-style-type: none"> <li>• Clarifies the reason for the change in the budget process</li> <li>• Outlines the new process of linking budgets to the Scorecard:               <ul style="list-style-type: none"> <li>○ Step 1: Develop a Plan</li> <li>○ Step 2: Develop or Refine Your Highest-Level Balanced Scorecard</li> <li>○ Step 3: Develop Cascaded Balanced Scorecards</li> <li>○ Step 4: Compile spending requests</li> <li>○ Step 5: Finalize the budget</li> </ul> </li> <li>• Describes the benefits of the new process:               <ul style="list-style-type: none"> <li>○ For example: Allocating resources using the Balanced Scorecard                   <ul style="list-style-type: none"> <li>▪ Links resource allocation to strategy, initiatives, and Scorecard targets</li> <li>▪ Supports the organization’s mission, vision, and strategy</li> </ul> </li> </ul> </li> </ul> <p>Maintain a copy of the original draft communication piece for your records.</p> <p><b>NOTE:</b> For Step 3 in the process, if cascaded Scorecards are already in place, then you will only need to revise them based on revisions made to the high-level Scorecard in Step 2.</p>
<b>2. Identify resource managers</b>	<p>Select faculty or staff members to serve as resource managers for the new budget process, at least one from each department that has resource management responsibility.</p> <p>Share the communication piece with the resource managers, solicit their feedback, and revise the document as needed.</p> <p>Maintain a copy of the revised communication piece for your records.</p>
<b>3. Distribute the communication piece</b>	<p>Conduct a “town hall” meeting with resource managers and stakeholders in order to distribute the communication piece. Have at least three stakeholders present for the meeting.</p> <p>Optionally, create and deliver a PowerPoint presentation that supports the content of your communication piece.</p>

Topic 1: Communicating the New Budget Process  
Leading a Team to Allocate Resources Using the Balanced Scorecard

<b>Step</b>	<b>Action</b>
<b>4. Seek and apply feedback</b>	Elicit feedback on the new budget process from the meeting attendees immediately after the presentation, as part of a follow-up Q&A session, or in the form of written responses. The feedback should be documented.  Review the feedback and adjust the budget process as needed.

## Practice Exercise

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### Instructions

- Follow the steps in the Step-Action Table for this topic
  - Complete the Practice Worksheet, listing results that are realistic based on the information in the practice scenario below
  - Check your work
  - Meet with your Performance Coach to review the results and decide what to do next
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### Practice Scenario

Follow the steps in the Topic 1 Step-Action table to practice communicating the new budget process. However, for the purposes of this practice:

- As part of Step 2, *Identify Resource Managers*, share the communication piece with two peers in lieu of the resource managers
  - As part of Step 3, *Distribute the Communication Piece*, instead of a town hall meeting, select one peer to role-play the part of a resource manager and one peer to act as a stakeholder
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**Topic Practice Performance Checklist**

**Select one:**    Performer’s self-assessment    Performance Coach’s observations

**Performer’s Name:** \_\_\_\_\_

**Performance Coach’s Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Check off each criterion that is observed. If the performance meets criteria with satisfactory quality, mark Yes. If not, mark No and provide feedback (use the back of the page for more space). Enter this performance into your portfolio when **all** items are marked Yes.*

Evidence	Criteria	Proficient? Give Feedback.
1. A draft of the communication piece is present, e.g., memo, email	The communication piece includes: <input type="checkbox"/> The reason for the change in the budget process <input type="checkbox"/> An outline of the new 5-step process for linking budgets to the Scorecard <input type="checkbox"/> The benefits of the new process	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Resource managers were identified	<input type="checkbox"/> The resource managers are faculty or staff members <input type="checkbox"/> There is at least one resource manager from each department that has resource management responsibility	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. The revised communication piece is present ( <i>if applicable</i> )	<input type="checkbox"/> Feedback from resource managers on the communication piece was acquired and applied to the document as needed	<input type="checkbox"/> Yes <input type="checkbox"/> No

Topic 1: Communicating the New Budget Process  
Leading a Team to Allocate Resources Using the Balanced Scorecard

Evidence	Criteria	Proficient? Give Feedback.
4. The communication piece was distributed	<input type="checkbox"/> Distribution took place at a “town hall” meeting with the resource managers and at least three stakeholders  <input type="checkbox"/> Feedback on the new budget process is requested during the meeting and documented	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. The budget process was adjusted ( <i>if applicable</i> )	<input type="checkbox"/> The process was adjusted as needed based on feedback from resource managers and stakeholders at the town hall meeting ( <i>if applicable</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No

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## Topic 2: Refining the Balanced Scorecards

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### **Refining the Balanced Scorecards**

Refining the high-level and cascaded Balanced Scorecards sets the stage for resource allocation. Moreover, this revision cycle allows faculty and staff to understand the organization's direction and contribute to achieving its goals.

In this topic you will:

- Identify opportunities for improvement in the system level and cascaded Balanced Scorecards
  - Revise the system level and cascaded Balanced Scorecards
- 

### **When Do I Begin This Task? (Cues)**

- After communicating the new budget process
  - Before allocating resources for Scorecard initiatives
- 

### **What Resources are Required?**

Cascaded Balanced Scorecards for all departments having resource management responsibility

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### **How Do I Do It?**

- Read through the steps in the step-action table (see next page)
  - Study any accompanying examples
  - Complete the practice exercise
  - Share the results with your Performance Coach
-

**Step-Action Table**

Step	Action	
<b>1. Review and revise the system Balanced Scorecard</b>	Read the system level Balanced Scorecard. Look for opportunities for improvement and make revisions as needed in these areas: <ul style="list-style-type: none"> <li>• Objectives</li> <li>• Performance measures</li> <li>• Targets</li> </ul>	
<b>2. Cascade the revised Balanced Scorecard</b>	Assuming that your organization has cascaded Scorecards in place: <ul style="list-style-type: none"> <li>• Distribute the revised system Balanced Scorecard to all departments having resource management responsibility</li> <li>• Direct these departments to review and revise their cascaded Balanced Scorecards so that they are aligned with the system level Scorecard</li> <li>• Have resource managers report back with a copy of their updated scorecards and a summary of the changes</li> </ul>	
	IF...	...THEN
	One or more cascaded Scorecards is NOT aligned with the system level Scorecard	Work with the resource managers responsible for the affected departments to further refine the Scorecards as needed
	Revisions to the cascaded Scorecards are sufficient	Continue to the next topic

## Practice Exercise

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### Instructions

- Follow the steps in the Step-Action Table for this topic
  - Complete the Practice Worksheet, listing results that are realistic based on the information in the practice scenario below
  - Check your work
  - Meet with your Performance Coach to review the results and decide what to do next
- 

### Practice Scenario

Follow the steps in the Topic 2 Step-Action table to practice refining the Balanced Scorecard. However, for the purposes of this practice, work with one or more peers to review and revise the system level Balanced Scorecard. Then select one cascaded Scorecard to review and revise so that it is aligned with the system level Scorecard.

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**Topic Practice Performance Checklist**

**Select one:**    Performer's self-assessment    Performance Coach's observations

**Performer's Name:** \_\_\_\_\_

**Performance Coach's Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Check off each criterion that is observed. If the performance meets criteria with satisfactory quality, mark Yes. If not, mark No and provide feedback (use the back of the page for more space). Enter this performance into your portfolio when **all** items are marked Yes.*

Evidence	Criteria	Proficient? Give Feedback.
1. The system level Balanced Scorecard has been revised	The following areas have been reviewed and revised as needed: <input type="checkbox"/> Objectives <input type="checkbox"/> Performance measures <input type="checkbox"/> Targets	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. The revised Balanced Scorecard has been cascaded	<input type="checkbox"/> The revised system level Balanced Scorecard has been distributed to all departments having resource management responsibility  These departments have revised their cascaded Balanced Scorecards so that they are aligned with the system level Scorecard: <input type="checkbox"/> Copies of each Scorecard are present <input type="checkbox"/> A summary of the changes for each Scorecard is present <input type="checkbox"/> The cascaded Scorecards align with the system level Scorecard	<input type="checkbox"/> Yes <input type="checkbox"/> No

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# Topic 3: Prioritizing Initiatives

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## **Prioritizing Initiatives**

Balanced Scorecard initiatives are the specific programs, activities, projects, and actions that your organization plans to implement in order to achieve the performance targets established by the Scorecard. Before allocating resources, the organization must determine which initiatives are necessary to ensure positive results. By clearly identifying how initiatives link to Scorecard targets, your organization will be better prepared to make effective resource allocation decisions.

In this topic you will:

- Compile budget requests from throughout the organization
- Prioritize initiatives based on an established ranking system

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## **When Do I Begin This Task? (Cues)**

- After the organization's high-level and cascaded Scorecards are updated
- Before allocating resources for Scorecard initiatives

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## **What Resources are Required?**

- Sample Budget Submission form (Appendix A)
- Balanced Scorecard Performance Measure Dictionary (Appendix B)

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## **How Do I Do It?**

- Read through the steps in the step-action table (see next page)
  - Study any accompanying examples
  - Complete the practice exercise
  - Share the results with your Performance Coach
-

**Step-Action Table**

Step	Action
<b>1. Document resource requirements</b>	<p>Follow these steps to validate all initiatives (strategies) requiring resources:</p> <ul style="list-style-type: none"> <li>• Design a budget request template to capture resource requirements for Balanced Scorecard initiatives, or use the Sample Budget Submission form located in Appendix A. This template provides budget preparers with a means to easily document resource needs.</li> <li>• Direct resource managers to document resource requirements for Balanced Scorecard initiatives using the budget request template</li> </ul>
<b>2. Compile initiatives and associated resource requirements</b>	<ul style="list-style-type: none"> <li>• Collect the initiative budget requests and maintain copies for your records</li> <li>• Review each request for completeness and accuracy, and request revisions be made by the appropriate resource manager as needed</li> <li>• Use the Balanced Scorecard Performance Measure Dictionary (Appendix B) to organize the requests by Balanced Scorecard initiative.</li> </ul>
<b>3. Identify funding gaps</b>	<p>After organizing the initiative budget requests, you will most likely find gaps in funding — that is, differences between requested and available funds. To close the gap and finalize the budget, conduct a WIIFM (What's in it for me?) meeting with resource managers and other stakeholders. During the meeting, outline the budget submissions and explain:</p> <ul style="list-style-type: none"> <li>• What they encompass</li> <li>• Why they are strategically significant</li> <li>• How they will positively impact Scorecard targets</li> </ul> <p>Record audience input and feedback on the information presented so that it can be referenced at a later time, such as in the form of notes. (You may wish to delegate this note-taking task so that you are free to facilitate the meeting.)</p>
<b>4. Prioritize initiatives</b>	<p>Develop a ranking system for the initiative budget requests. Figure 3.1 on the next page shows a simple ranking system that represents the potential impact of removing a given initiative from the Scorecard. Although ranking systems such as these are subjective, they help foster discussion on spending priorities.</p> <p>Next, add the ranking scores to the Balanced Scorecard Performance Measure Dictionary.</p>

Rank	Potential Impact of Removing the Initiative from the Scorecard
1	Minimal impact on target achievement
2	Significant impact on target achievement
3	Crucial to the successful achievement of Scorecard target

**Figure 3.1 Budget Request Ranking System Example** (Adapted from Niven, 2003)

## Practice Exercise

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### Instructions

- Follow the steps in the Step-Action Table for this topic
  - Complete the Practice Worksheet, listing results that are realistic based on the information in the practice scenario below
  - Check your work
  - Meet with your Performance Coach to review the results and decide what to do next
- 

### Practice Scenario

Practice prioritizing initiative budget requests using the steps in the Topic 3 Step-Action table. However, for the purposes of this practice:

- In lieu of working with resource managers in Step 1, *Document Resource Requirements*, work on your own to document resource requirements for at least five Balanced Scorecard initiatives using the budget request template or Sample Budget Submission form (Appendix A)
  - Work with two peers in lieu of a WIIFM meeting as part of Step 3, *Identifying Funding Gaps*
-

**Topic Practice Performance Checklist**

**Select one:**    Performer’s self-assessment    Performance Coach’s observations

**Performer’s Name:** \_\_\_\_\_

**Performance Coach’s Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Check off each criterion that is observed. If the performance meets criteria with satisfactory quality, mark Yes. If not, mark No and provide feedback (use the back of the page for more space). Enter this performance into your portfolio when **all** items are marked Yes.*

Evidence	Criteria	Proficient? Give Feedback.
1. Resource requirements for Balanced Scorecard initiatives have been documented	<input type="checkbox"/> Resource requirements have been documented using the budget request template or Budget Submission form	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Initiative budget requests have been compiled and organized	<input type="checkbox"/> Copies of the budget requests are present <input type="checkbox"/> Requests are organized in the Balanced Scorecard Performance Measure Dictionary	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Funding gaps have been identified	WIFM meeting is held with resource managers and other stakeholders in which:  <input type="checkbox"/> The initiative budget submissions are outlined, including an explanation of: <input type="checkbox"/> What they encompass <input type="checkbox"/> Why they are strategically significant <input type="checkbox"/> How they will positively impact Scorecard targets  <input type="checkbox"/> Audience input and feedback is documented	<input type="checkbox"/> Yes <input type="checkbox"/> No

Evidence	Criteria	Proficient? Give Feedback.
4. The initiatives are prioritized	<input type="checkbox"/> A ranking system for the initiative budget requests is present  <input type="checkbox"/> Ranking scores have been added to the Balanced Scorecard Performance Measure Dictionary for each request	<input type="checkbox"/> Yes  <input type="checkbox"/> No

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## Topic 4: Allocating Resources

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**Allocating Resources**

Although budgeting is an iterative process, at some point the task must be completed and the budget finalized. In this topic you will draft and finalize the budget based on established priorities and feedback from stakeholders.

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**When Do I Begin This Task? (Cues)**

After initiatives have been submitted and prioritized

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**What Resources are Required?**

Prioritized budget requests organized by Balanced Scorecard initiative  
Budgeting software (optional)

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**How Do I Do It?**

- Read through the steps in the step-action table (see next page)
  - Study any accompanying examples
  - Complete the practice exercise
  - Share the results with your Performance Coach
-

**Step-Action Table**

Step	Action	
<b>1. Draft the initial budget</b>	<p>Complete a first draft of the budget based on the results of the initiative prioritization. The budget should fund the initiatives that provide a meaningful contribution to the fulfillment of the organization's strategic objectives.</p> <p>Keep a copy of the initial draft for your records.</p>	
<b>2. Communicate the budget to stakeholders</b>	<p>Distribute the budget to stakeholders and request and gather their feedback.</p>	
<b>3. Finalize the budget</b>	<p>Review (read and consider) the budget and initiatives, taking into account the feedback from stakeholders.</p>	
	<b>IF...</b>	<b>...THEN</b>
	<p>One or more initiatives needs to be re-evaluated</p>	<p>Revisit the ranking given to the initiative and reprioritize the initiatives. Then revise the budget accordingly.</p>
	<p>All initiatives are acceptable as is</p>	<p>Finalize the budget with a QA (Quality Assurance) review, ensuring accuracy and completeness.</p>

## Practice Exercise

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### Instructions

- Follow the steps in the Step-Action Table for this topic
  - Complete the Practice Worksheet, listing results that are realistic based on the information in the practice scenario below
  - Check your work
  - Meet with your Performance Coach to review the results and decide what to do next
- 

### Practice Scenario

Follow the steps in the Topic 4 Step-Action table to practice drafting and finalizing a portion of a budget using the five Balanced Scorecard initiative budget requests from Topic 3.

For the purposes of this practice, solicit feedback on the draft budget from at least two peers before finalizing it.

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**Topic Practice Performance Checklist**

**Select one:**    Performer's self-assessment    Performance Coach's observations

**Performer's Name:** \_\_\_\_\_

**Performance Coach's Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Check off each criterion that is observed. If the performance meets criteria with satisfactory quality, mark Yes. If not, mark No and provide feedback (use the back of the page for more space). Enter this performance into your portfolio when **all** items are marked Yes.*

Evidence	Criteria	Proficient? Give Feedback.
1. The initial budget is drafted	<input type="checkbox"/> The draft is based on the results of the initiative prioritization  <input type="checkbox"/> The budget includes funding for initiatives that provide a meaningful contribution to the fulfillment of the organization's strategic objectives	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Stakeholder feedback is incorporated into the draft budget	<input type="checkbox"/> The budget has been communicated to stakeholders and their feedback requested	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Final budget is present	<input type="checkbox"/> Budget and included initiatives reflect stakeholder feedback as applicable  <input type="checkbox"/> Budget has passed a QA (Quality Assurance) review	<input type="checkbox"/> Yes <input type="checkbox"/> No

# Final Practice

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## Instructions

- Perform this practice, referring to the topic step-action tables as needed.
  - Complete the Final Practice Worksheet, listing results that are realistic based on the information in the practice scenario.
  - Check your work.
  - Meet with your Performance Coach to review the results and decide what to do next.
  - Completing this Final Practice requires meetings with a team of 2 - 4 peers. Prepare for these meetings by:
    - Communicating the time and location of the meeting to the participants in advance
    - Preparing and providing copies of a meeting agenda
    - Being prepared with all the necessary materials and resources
-

**Practice Scenario**

Lead a team of peers through the process of allocating resources according to the organization's balanced scorecard. You will:

- Communicate the new budget process to participants
- Elicit and apply feedback on the budget process
- Revise the system level and cascaded Balanced Scorecards
- Compile and prioritize initiative budget requests
- Draft and finalize the budget based on established priorities and feedback

For the purposes of this practice:

- Have the participants act as resource managers
  - Develop and work with at least seven Balanced Scorecard initiative budget requests
-

**Final Practice Performance Checklist**

**Select one:**    Performer's self-assessment    Performance Coach's observations

**Performer's Name:** \_\_\_\_\_

**Performance Coach's Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Check off each criterion that is observed. If the performance meets criteria with satisfactory quality, mark Yes. If not, mark No and provide feedback (use the back of the page for more space). Enter this performance into your portfolio when **all** items are marked Yes and **all** Feedback Form (next form) items are marked 3 or 4 (or Not Applicable).*

Evidence	Criteria	Proficient? Give Feedback.
1. A draft of the communication piece is present, e.g., memo, email	The communication piece includes: <ul style="list-style-type: none"> <li><input type="checkbox"/> The reason for the change in the budget process</li> <li><input type="checkbox"/> An outline of the new 5-step process for linking budgets to the Scorecard</li> <li><input type="checkbox"/> The benefits of the new process</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Resource managers were identified	<ul style="list-style-type: none"> <li><input type="checkbox"/> The resource managers are faculty or staff members</li> <li><input type="checkbox"/> There is at least one resource manager from each department that has resource management responsibility</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. The revised communication piece is present ( <i>if applicable</i> )	<ul style="list-style-type: none"> <li><input type="checkbox"/> Feedback from resource managers on the communication piece was acquired and applied to the document as needed</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No

Evidence	Criteria	Proficient? Give Feedback.
4. The communication piece was distributed	<input type="checkbox"/> Distribution took place at a “town hall” meeting with the resource managers and at least 3 stakeholders  <input type="checkbox"/> Feedback on the new budget process is requested during the meeting and documented	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. The budget process was adjusted ( <i>if applicable</i> )	<input type="checkbox"/> The process was adjusted as needed based on feedback from resource managers and stakeholders at the town hall meeting ( <i>if applicable</i> )	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. The system level Balanced Scorecard has been revised	The following areas have been reviewed and revised as needed: <input type="checkbox"/> Objectives <input type="checkbox"/> Performance measures <input type="checkbox"/> Targets	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. The revised Balanced Scorecard has been cascaded	<input type="checkbox"/> The revised system level Balanced Scorecard has been distributed to all departments having resource management responsibility  These departments have revised their cascaded Balanced Scorecards so that they are aligned with the system level Scorecard: <input type="checkbox"/> Copies of each Scorecard are present <input type="checkbox"/> A summary of the changes for each Scorecard is present <input type="checkbox"/> The cascaded Scorecards align with the system level Scorecard	<input type="checkbox"/> Yes <input type="checkbox"/> No

Evidence	Criteria	Proficient? Give Feedback.
8. Resource requirements for Balanced Scorecard initiatives have been documented	<input type="checkbox"/> Resource requirements have been documented using the budget request template or Budget Submission form	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Initiative budget requests have been compiled and organized	<input type="checkbox"/> Copies of the budget requests are present <input type="checkbox"/> Requests are organized in the Balanced Scorecard Performance Measure Dictionary	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Funding gaps have been identified	WIIFM meeting is held with resource managers and other stakeholders in which: <ul style="list-style-type: none"> <li><input type="checkbox"/> The initiative budget submissions are outlined, including an explanation of:               <ul style="list-style-type: none"> <li><input type="checkbox"/> What they encompass</li> <li><input type="checkbox"/> Why they are strategically significant</li> <li><input type="checkbox"/> How they will positively impact Scorecard targets</li> </ul> </li> <li><input type="checkbox"/> Audience input and feedback is documented</li> </ul>	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. The initiatives are prioritized	<input type="checkbox"/> A ranking system for the initiative budget requests is present <input type="checkbox"/> Ranking scores have been added to the Balanced Scorecard Performance Measure Dictionary for each request	<input type="checkbox"/> Yes <input type="checkbox"/> No

Evidence	Criteria	Proficient? Give Feedback.
12. The initial budget is drafted	<input type="checkbox"/> The draft is based on the results of the initiative prioritization	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> The budget includes funding for initiatives that provide a meaningful contribution to the fulfillment of the organization's strategic objectives	
13. Stakeholder feedback is incorporated into the draft budget	<input type="checkbox"/> The budget has been communicated to stakeholders and their feedback requested	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Final budget is present	<input type="checkbox"/> Budget and included initiatives reflect stakeholder feedback as applicable	<input type="checkbox"/> Yes <input type="checkbox"/> No
	<input type="checkbox"/> Budget has passed a QA (Quality Assurance) review	

**Final Practice Feedback Form (page 1 of 2)**

**Performer's Name:** \_\_\_\_\_

**Performance Coach's Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Use the rubric below to rate **only** the cross-cutting leadership skills on this page (including write-ins). Enter this performance into your portfolio when **all** Performance Checklist (previous form) items are marked Yes and **all** Feedback Form (this form) items are marked 3 or 4 (or Not Applicable).*

Performance Levels			
1	2	3	4
<b>Emerging</b> Needs Study and Practice <i>Few/none of desired behaviors were adequately displayed.</i>	<b>Developing</b> Needs Practice <i>Some but not all of the desired behaviors were adequately displayed.</i>	<b>Proficient</b> Meets Criteria and Expectations <i>All desired behaviors were displayed and performed correctly.</i>	<b>Distinguished</b> Could be Used as a Model to Teach Others

**Eligible for Portfolio**

How effective was the performer in these Cross-Cutting Skills?		Rating				
1.	Facilitating group interaction and managing participation	1	2	3	4	n/a
2.	Assisting the group to meet task criteria	1	2	3	4	n/a
3.	Modeling appropriate leadership behaviors	1	2	3	4	n/a
4.	Teaching others how to perform the tasks	1	2	3	4	n/a
5.	Presenting information clearly and concisely	1	2	3	4	n/a
6.	Leveraging technology to increase effectiveness	1	2	3	4	n/a
7.	Motivating others to achieve success	1	2	3	4	n/a
8.	Using group processes to achieve desired results	1	2	3	4	n/a
10.	Other:	1	2	3	4	n/a

**Turn the page to provide additional written feedback (required).**

**Final Practice Feedback Form (page 1 of 2)**

**Performer's Name:** \_\_\_\_\_

**Performance Coach's Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

If any element was rated less than 3, what needs to be done to score a 3? To score a 4?

What greatest strengths did the leader exhibit through this performance?

What could be done to improve this leader's performance? Include any criteria on the Performance Checklist that were missed. Be specific.

Were there any significant issues that must be rectified (by additional practice and assessment) before entering this evidence into the Portfolio?

# Final Assessment

**When Can I Take the Final Assessment?**

Complete the Final Assessment when you are able to sufficiently execute the module’s performance objective(s) according to the:

- Task-related criteria on the Final Assessment Performance Checklist
- Cross-cutting leadership skills on the Performance Feedback Form

When you take the Final Assessment — either as someone who takes it to “test out” of the module or as someone who has worked through the topics and Final Practice — the underlying assumption is that you are a competent, experienced, performer. This means that the Final Assessment does not include any “helps,” such as step-action tables or worksheets.

**When Can I Add the Final Assessment to My Portfolio?**

Has your Final Assessment performance met all the criteria on the Final Assessment Performance Checklist and earned at least a 3 on all of the cross-cutting skills on the Final Assessment Feedback Form?

Yes	No
<p>Add these items to your Portfolio and talk to your Performance Coach about next steps:</p> <ul style="list-style-type: none"> <li>• Final Assessment Performance Checklist</li> <li>• Final Assessment Feedback Form</li> <li>• Module Progress Tracker page</li> <li>• Additional artifacts such as documents, slides, video tapes, participant feedback forms, etc.</li> </ul>	<p>Do the following as needed before attempting the Final Assessment again when you are ready:</p> <ul style="list-style-type: none"> <li>• Obtain performance feedback from your Performance Coach</li> <li>• Review relevant topics in the module</li> <li>• Repeat Topic Practices and/or the Final Practice</li> <li>• Pursue additional learning, training and experience</li> </ul>

**Final Assessment  
Instructions**

1. Gain permission from your supervisor, sponsor, or Performance Coach to complete the Final Assessment in a school setting.
  2. Schedule the date, time and location of your session — one that works for you, your Performance Coach, and other participants.
  3. Invite a group of 2 - 4 volunteers to assist you. Ideally, you should invite your real work team. (If you are an aspiring leader, this may be a team that you would lead once you enter the leadership role. For an incumbent leader, it should reflect the team or type of team that you are currently leading.)
  4. Review the following with your Performance Coach:
    - Task-related criteria on the Final Assessment Performance Checklist
    - Cross-cutting leadership skills on the Performance Feedback Form
    - Final Assessment Scenario (on the next page)
  5. Prepare any other materials or information that you and your participants need to have with you on the day of the activity.
  6. Perform the Final Assessment as follows:
    - In a real school or district setting
    - With a team of teachers, staff, or other leaders as appropriate
    - Observed by your Performance Coach
  7. Retain artifacts from your performance (documents, slides, etc.)
  8. Obtain feedback from your Performance Coach about your performance, and discuss next steps.
-

**Final Assessment  
Scenario**

Lead a team to allocate resources for your organization according to its Balanced Scorecard:

- Communicate the new budget process to resource managers
  - Elicit and apply feedback on the budget process
  - Identify opportunities for improvement in the system level and cascaded Balanced Scorecards and direct revisions as needed
  - Compile and prioritize initiative budget requests from throughout the organization
  - Draft and finalize the budget based on established priorities and feedback from stakeholders
-

**Final Assessment Performance Checklist**

**Select one:**    Performer’s self-assessment    Performance Coach’s observations

**Performer’s Name:** \_\_\_\_\_

**Performance Coach’s Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Check off each criterion that is observed. If the performance meets criteria with satisfactory quality, mark Yes. If not, mark No and provide feedback (use the back of the page for more space). Enter this performance into your portfolio when **all** items are marked Yes and **all** Feedback Form (next form) items are marked 3 or 4 (or Not Applicable).*

Evidence	Criteria	Proficient? Give Feedback.
1. A draft of the communication piece is present, e.g., memo, email	The communication piece includes: <input type="checkbox"/> The reason for the change in the budget process <input type="checkbox"/> An outline of the new 5-step process for linking budgets to the Scorecard <input type="checkbox"/> The benefits of the new process	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Resource managers were identified	<input type="checkbox"/> The resource managers are faculty or staff members <input type="checkbox"/> There is at least one resource manager from each department that has resource management responsibility	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. The revised communication piece is present <i>(if applicable)</i>	<input type="checkbox"/> Feedback from resource managers on the communication piece was acquired and applied to the document as needed	<input type="checkbox"/> Yes <input type="checkbox"/> No

Evidence	Criteria	Proficient? Give Feedback.
4. The communication piece was distributed	<input type="checkbox"/> Distribution took place at a “town hall” meeting with the resource managers and at least 3 stakeholders  <input type="checkbox"/> Feedback on the new budget process is requested during the meeting and documented	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. The budget process was adjusted <i>(if applicable)</i>	<input type="checkbox"/> The process was adjusted as needed based on feedback from resource managers and stakeholders at the town hall meeting <i>(if applicable)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. The system level Balanced Scorecard has been revised	The following areas have been reviewed and revised as needed: <input type="checkbox"/> Objectives <input type="checkbox"/> Performance measures <input type="checkbox"/> Targets	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. The revised Balanced Scorecard has been cascaded	<input type="checkbox"/> The revised system level Balanced Scorecard has been distributed to all departments having resource management responsibility  These departments have revised their cascaded Balanced Scorecards so that they are aligned with the system level Scorecard: <input type="checkbox"/> Copies of each Scorecard are present <input type="checkbox"/> A summary of the changes for each Scorecard is present <input type="checkbox"/> The cascaded Scorecards align with the system level Scorecard	<input type="checkbox"/> Yes <input type="checkbox"/> No

Evidence	Criteria	Proficient? Give Feedback.
8. Resource requirements for Balanced Scorecard initiatives have been documented	<input type="checkbox"/> Resource requirements have been documented using the budget request template or Budget Submission form	<input type="checkbox"/> Yes <input type="checkbox"/> No
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	<input type="checkbox"/> Budget has passed a QA (Quality Assurance) review	

**Final Assessment Feedback Form (page 1 of 2)**

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**Performance Coach's Name:** \_\_\_\_\_

**Date of Performance:** \_\_\_\_\_

*Use the rubric below to rate **only** the cross-cutting leadership skills on this page (including write-ins). Enter this performance into your portfolio when **all** Performance Checklist (previous form) items are marked Yes and **all** Feedback Form (this form) items are marked 3 or 4 (or Not Applicable).*

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**Final Assessment Feedback Form (page 1 of 2)**

**Performer's Name:** \_\_\_\_\_

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**Date of Performance:** \_\_\_\_\_

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# Appendix A: Budget Submission Form

**Sample Budget Submission Form**

\_\_\_\_\_ Department/School

Performance Measure	Target	Initiative	Resource Requirements	
			\$	Man years

# Appendix B: Balanced Scorecard Performance Measure Dictionary

(See next page)

Appendix B: Balanced Scorecard Performance Measure Dictionary  
 Leading a Team to Allocate Resources Using the Balanced Scorecard

**Balanced Scorecard  
 Performance Measure Dictionary Template**

<b>Goal Area:</b>			<b>Performance Objective/Number:</b>			<b>Owner:</b>		
<b>Performance Measure/Number:</b>								
<b>Description:</b>								
<b>Lead/Lag:</b>	<b>Metric:</b>		<b>Data Source:</b>		<b>Data Collector:</b>			
<b>Baseline: (Yr/Qtr)</b>	<b>Period 1:</b>		<b>Period 2:</b>		<b>Period 3:</b>		<b>Target:</b>	
<b>Description:</b>						<b>Rank:</b>	<b>Resource Requirements:</b>	
							<b>\$</b>	<b>Man years</b>
<b>Initiatives:</b>								
1.								
2.								
3.								
4.								

# Recommended Reading and Resources

Kaplan, R. & Norton, D. *The Balanced Scorecard: Translating Strategy into Action*. Boston, MA: Harvard Business School Press, 1996.

Kaplan, R. & Norton, D. *Strategy Maps: Converting Intangible Assets into Tangible Outcomes*. Boston, MA: Harvard Business School Press, 2004.

Niven, P. *Balanced Scorecard Step By Step: For Government and Nonprofit Agencies*. New York, NY: John Wiley & Sons, 2003.

Niven, P. *Balanced Scorecard Step By Step: Maximizing Performance and Maintaining Results*. New York, NY: John Wiley & Sons, 2002.

Poister, T. *Measuring Performance in Public and Nonprofit Organizations*. San Francisco, CA: Jossey-Bass, 2003.

# Acknowledgments

Drake Highlander, Co-Author	Lead Instructional Design Contractor, Georgia Leadership Institute for school Improvement
Mike Vanairsdale, Co-Author	Performance Consultant, Georgia Leadership Institute for School Improvement
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JoAnn Brown	Program Director, Rising Stars, Georgia Leadership Institute for School Improvement
Pam Henderson	Operations Manager, Georgia Leadership Institute for School Improvement
Jinnie Lee Schmid	Instructional Design/Quality and Continuity Manager, Georgia Leadership Institute for School Improvement