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Improving quality education through strategic performance measurement system in a state university in the Philippines

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Abstract

This study introduces an improved Strategic Performance Measurement System (SPMS) tool to enhance performance management and governance in Philippine public universities. With increasing expectations from stakeholders, a structured evaluation framework is essential. Using four key perspectives—financial stewardship, stakeholder engagement, internal processes, and learning and development—this study develops an integrated SPMS model with key performance indicators (KPIs) aligned with institutional goals. A qualitative approach was employed, incorporating stakeholder consultations and thematic analysis to identify critical concerns. The findings highlight the need for a transparent and responsive system to track performance in financial sustainability, academic excellence, community engagement, and global collaboration. The proposed SPMS enhances governance by integrating daily operations with long-term objectives, fostering accountability, and driving continuous improvement. This study provides a practical framework for optimizing university performance, ensuring sustainability, and cultivating a culture of innovation. Its findings offer valuable insights for policymakers and administrators seeking to align institutional strategies with measurable outcomes in higher education.

Keywords Governance, Strategic Alignment, Higher Education, Philippines, Performance Management, State Universities, Strategic Performance Management System.

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1. Introduction

In the landscape of higher education, institutional performance assessment is pivotal for ensuring accountability, transparency, and continuous improvement. In the Philippines, state universities play an important role in making good and economically sound education accessible to diverse student populations, thereby contributing to national development as

well as socioeconomic progress [1]. However, due to their complex nature and diverse stakeholder expectations, it is difficult to measure the effectiveness or efficiency of these institutions [2].

In recent years, there has been an increasing emphasis on adopting performance measurement frameworks to comprehensively assess the performance of higher education institutions. Among these frameworks, the Balanced Scorecard (BSC) stands out as a strategic management tool. It allows universities to align activities with their organizational goals, observe performance on several fronts, and facilitate informed decisions [3]. While the Balanced Scorecard has enjoyed widespread acceptance in different sectors worldwide, its application within the context of state universities in the Philippines is limited. Current performance measurement systems often do not cover the full range and depth of institutional effectiveness, including academic quality, financial sustainability, research output, community engagement, or governance practices, yet students are in the classroom [4].

This research seeks to redress this barrier by developing a state university-in-Philippines-specific Balanced Scorecard framework. By finding and including performance measures (KPIs) that are relevant to the Philippine higher education environment, this study aims to provide state universities with a suitable tool for evaluating and improving governance, performance, and accountability.

The development of a Balanced Scorecard framework for state universities in the Philippines is timely and necessary for several reasons. Firstly, as institutions funded by taxpayers' money, state universities have an obligation to show value for money, or in other words, ensure that they make good use of resources [5]. Secondly, in a rapidly changing higher education environment defined by globalization, technological innovations, and shifts in societal needs, state universities need to adapt and innovate if they are to remain competitive [1].

Moreover, the COVID-19 pandemic has highlighted the importance of resilience, adaptability, and digital transformation in higher education delivery [2]. A Balanced Scorecard framework development for state universities can help schools gauge their readiness and reaction to crises, strengthen online learning capabilities, and tackle emerging issues like mental health support for students and faculty.

This study aims to develop a practical and user-friendly Balanced Scorecard framework for state universities in the Philippines tailored to their unique context and priorities. By doing so, this research hopes to contribute to the enhancement of governance, performance management, and institutional effectiveness in Philippine higher education, benefiting students, faculty, administrators, policymakers, and the wider community.

2. Statement of the Problem

1. To design a Balanced Scorecard (BSC) framework that aligns with the strategic goals and mission of a state university, incorporating relevant KPIs to measure and monitor the university's performance across multiple dimensions.
2. To determine the issues and concerns of the key stakeholders of the state university.
3. To identify and develop appropriate KPIs for each of the four BSC perspectives, ensuring that they are relevant, measurable, and aligned with the strategic priorities of the state university.
4. To design a Balanced Scorecard (BSC) framework that aligns with the strategic goals and mission of the state university, incorporating relevant KPIs to measure and monitor the university's performance across multiple dimensions.

3. Literature Review

The Balanced Scorecard (BSC) is a well-known strategic management tool, first proposed by Kaplan and Norton [6] to overcome the inadequacies of traditional performance measures. The BSC integrates both financial and non-financial performance measures across four perspectives: Financial, Customer, Internal Processes, and Learning and Growth. Within the realm of Higher Education Institutions (HEIs), the BSC has been used as a performance management system, enabling organizations to better align with their objectives, develop long-term strategic plans, and create ongoing feedback loops for improvement.

3.1. BSC and Strategic Plan of the Institute of Higher Education

As universities try to satisfy the demands of numerous stakeholders (students, faculty, the government, industry), the implementation of the Balanced Scorecard (BSC) is becoming a growing necessity in higher education. According to Al-Hosaini and Sofian [7], the BSC is of great importance for improving strategic alignment in higher education institutions (HEIs) by keeping all aspects, including financial, student satisfaction, research output, and faculty development, integrated and under control. As a dynamic tool that integrates different dimensions of performance, the BSC supports a harmonious pathway for achieving the long-term objectives of the university.

In addition, the research of Fooladvand, et al. [8] evidence is based on the necessity for internal actions to support high-level goals and thus connect to resource distribution and process development. They claim that the BSC framework is a useful instrument for HEIs to track critical operational growth areas and augment efficiency, thereby promoting quality in the education sector. Additionally, Pietrzak, et al. [9] highlights the effectiveness of BSC, stating that "BSC is an internal way for HEI to fit their strategy to the global and local realities," where the universities are able to monitor the external demands, so as to align those demands with their objectives to sustain their academic and operation excellence

3.2. Globalization and Quality Assurance in the Higher Education Sector

Discussing the shift in the nature of global competition amongst universities [10], the study reports that BSC can help to keep institutions accountable as they globalize and support the process of internationalization (i.e., BSC can help universities measure global engagement and research excellence). This is especially salient in light of HEIs' demand to stay competitive in a globalizing market. From a customer perspective, the BSC's customer satisfaction and employability dimensions are critical to an institution's reputation on a global stage.

In the same line of thought, Camilleri [11] addresses BSC's place when maintaining the quality of the education value chain, all the while also managing the multifaceted challenges that can arise from international alliances. The BSC assists universities in monitoring their performance in several areas globally, such as student exchange programs, international research partnerships, and accreditation success. This enables universities to stay competitive and maintain a good service and quality of academia

3.3. Arguing Knowledge Management Has Been Established as a Multi-Dimensional Construct.

A second important aspect is Knowledge Management (KM) which BSC has had a positive impact in HEIs. Hladchenko [10] stresses that incorporating KM processes into BSC frame work enables universities to monitor the generation, dissemination and application of knowledge. Such a learning process nurtures an environment of continuous learning and enhancement, so essential for research and academic institutions. Furthermore, the convergence of the two constructs—in their relationship with BSC's learning and growth perspective—provides HEIs with opportunities to improve organizational performance while ensuring the development of knowledge, skills and competencies that align with both current and anticipated academic needs .

Moreover, Al-Hayaly and Alnajjar [12] highlight that the adoption of the BSC model as a knowledge management system helps HEI to track not only the educational output but also the stream of information throughout the branches which result in more effective communication and decision-making process.

3.4. BSC in Improving Sustainability in Higher Educational Institutes

Creating green college environments through sustainability initiatives [13] argue that the BSC approach now can be revised to support HEIs in measuring and promoting sustainability. Universities can track their environmental footprint, student engagement in sustainability practices, and the fruition of green campuses through the four perspectives of the BSC when sustainability targets are integrated into their goals. Such an approach embeds sustainability in the university's strategy and operations, establishing measurable indicators through which to track progress and outcomes.

Additionally, Pietrzak, et al. [9] emphasize that HEIs must find ways to incorporate sustainability metrics into the BSC if they are to show their commitment to social responsibility. It also helps with achieving their own sustainability goals, further enhancing their reputation and ultimately, attracting students and faculty who will support the long-term viability of their institution.

3.5. Overcoming the Barriers of Implementing the BSC in HEIs

Despite many benefits of using the BSC, its successful implementation is not without barriers. When HEIs learn BSC to adapt it to the specific conditions of their context, they struggle to balance between the four perspectives of BSC and to align their provisions with the 'mission and goals of the university' [14]. They face the usual challenge in the case of universities adopting the BSC of lacking faculty buy-in or understanding of performance measurement and resistance to change; they start in a precarious position of both referring to BSC as company/financial performance on one hand but ignoring that performance on the other [15]. The balanced scorecard as a tool for strategic university planning: a review of the literature and directions for future research Journal of competitiveness, 13(4), 144–158. Based on the time the university has invested and the time they have tried to train people about the BSC, and through sufficient human and supportive means to help prepare the environment, it is believed that such challenges are possible to overcome, which will allow the dependence of a university on the BSC as an integrated part of the university system.

3.6. BSC and Organizational Learning & Continuous Improvement

The Balance score cards (BSC) four perspectives, the most relevant for Higher education is the Learning and Growth Perspective that addresses how aligned faculty, staff and stakeholders are (and per the institutional philosophy and objectives). McDevitt, et al. [16] continuous professional development is considered key for higher education, as continuous development requires supervision of faculty's performance (and this is the place where BSC enters). In so doing, universities ensure that the resultant quality of talent produced promotes academic excellence, research output etc. to institutional strategies [17].

4. Theoretical Framework

This research employs the Balanced Scorecard (BSC) developed by Kaplan and Norton [6] as the foundation for a holistic performance management and strategic alignment framework for state universities in the Philippines. Sharpening our mission requires us to realize that financial numbers only count to a point, and at a certain point, financial success becomes part of a 2D perspective of mission performance that betrays the more colorful complexity of mission success. The BSC navigates this complexity by incorporating four perspectives: Financial, Customer, Internal Business Processes, and Learning and Growth. They provide a balanced perspective of how an institution is faring, informing both strategic decision-making and treatment innovations.

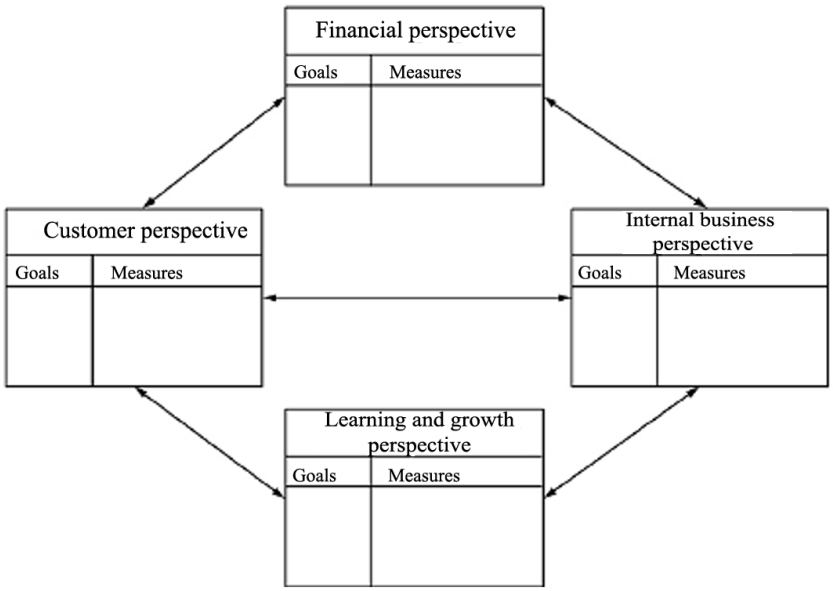

Figure 1.
Balance Scorecard Framework by Kaplan and Norton [6].

In this context, the BSC framework provides a structured methodology for aligning university strategies, monitoring progress towards the institution's goals, and improving broader governance practices across many diverse stakeholders—an important consideration for state universities whose financial constraints and diverse stakeholder needs can often work against achieving their stated goals. This holistic approach helps institutions to see beyond traditional financial reporting and integrate other perspectives, including student satisfaction, faculty satisfaction, faculty development, operational efficiency, and others. This is important to the BSC as it facilitates the alignment of the performance management system of state universities in the Philippines with their strategic priorities for academic excellence, resource efficiency, and stakeholder satisfaction that are crucial to their success.

5. Research Methodology

5.1. Research Design

The present study offers a qualitative, participatory, and iterative research design to develop a Balanced Scorecard (BSC) model as a performance management system that links the University's 2024-2028 strategic plan with BSC. Multiple, varying data collection methods have been used in the design ensuring a thorough level of stakeholder engagement and a context sensitive BSC framework.

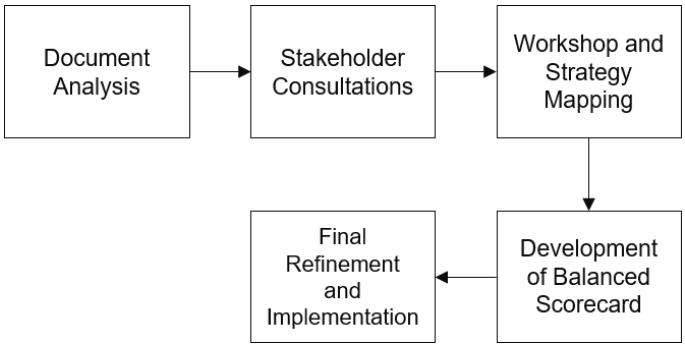

Figure 2.
Data Gathering Procedure.

5.1.1. Document Analysis

The research started with an in-depth analysis of the University's Strategic Plan 2024-2028. This can provide a background understanding of the long-term goals, priorities, and strategic directions of the organization, which can help identify key thematic areas and potential KPIs that are aligned with the strategic objectives of the university.

5.1.2. Stakeholder Consultations

In order to promote inclusivity and capture a range of diverse perspectives, a series of consultations were held with important constituencies across the university community. These consultations helped to gather feedback on the proposed BSC framework and ensure that the interests of key constituencies within the university were represented.

Overall, nine (9) focus group discussions (FGDs) were conducted in various university campuses from October to December 2024. A cumulative total of 750 participants took part in these sessions, broken down by session as follows:

Table 1.
Distribution of Participants during the Stakeholder Consultation.

Key Stakeholders	Total Participants
1. Faculty	345
2. Non-Academic Personnel	251
3. Alumni	39
4. Students	115
Total	750

These sessions were insightful, and the proposed initiatives as well as the KPIs were closely relevant and applicable. After the FGDs, stakeholders identified 109 issues and concerns. These concerns were grouped into thematic clusters and explored in detail in a planning workshop with members of the University's Administrative Council.

5.1.3. Workshop and Strategy Mapping

The identified issues were categorized into six clusters in line with the university's operational and strategic areas:

Table 2.
Clustering of the Administrative Council Members.

Clusters	Participants (Council Members)
Cluster 1- Academic Units with Board Programs	8
Cluster 2- Other Specialized Academic Programs	10
Cluster 3- Academic and Student Support Services	13
Cluster 4- Administrative Services Units	10
Cluster 5- Financial Services Units	7
Cluster 6- Research, Extension, And Training	4
Total	42

The proposed KPIs were then aligned with the strategic objectives and anticipated outcomes of the university through focused group discussions and ideation sessions carried out by each cluster. The outputs from these sessions were revealed to the full council for critique and input.

5.1.4. Development of Balanced Scorecard

Data from the FGDs, consultations, and workshop sessions were synthesized and analyzed, culminating in a draft strategy map and initial draft Balanced Scorecard (BSC). The strategy map (a visual representation of objectives, initiatives, and KPIs across perspectives and by domain, including, e.g., financial, academic, research, and stakeholder engagement) facilitated alignment between the universities and each division's strategic objectives.

5.1.5. Final Refinement and Implementation

The draft BSC was brought to the Administrative Council for additional feedback and refinement. Through discussions within the council, members were able to identify strengths and weaknesses of the proposed KPIs while ensuring the alignment of potential points of measurement with the overall goals of the university. Additional inputs were integrated, and the Final Balanced Scorecard and Strategy Map were created for execution.

5.2. Data Analysis

Qualitative data from FGDs and consultations were transcribed, coded, and analyzed using thematic analysis techniques. While analyzing the transcripts, three recurring themes, suggestions, and insights were highlighted that guided the creation of the BSC framework. These were further refined by incorporating the input from the Administrative Council's workshop into the final model, helping to ensure that the BSC and strategy map were anchored in the realities of both the academic and operating environments.

6. Results and Discussion

6.1. Issues and Concerns of the Key Stakeholders of the State University

Several thematic findings on the stakeholder perceptions of the proposed Balanced Scorecard (BSC) for the state university are summarized below. In light of this thematic analysis, the top concerns will be presented through the lens of the BSC framework, linking the issues to relevant literature as they relate to the performance measures for higher education institutions.

Table 3.
Issues and Concerns Raised during the Stakeholder Consultations.

Category	Key Issues/Concerns	Frequency
General Academic Concerns	Need for improved laboratory facilities and internet connectivity for IT students.	5
	Request for regular faculty assignments at off-campus sites to enhance research and extension activities.	4
	Clarification on policies regarding hybrid classes and attendance.	3
	Support for faculty pursuing advanced degrees and publication incentives.	2
	Issues with syllabus revisions and notification of teaching assignments.	2
Research and Extension	Difficulties in requests for honoraria or incentives for research and extension accomplishments.	5
	Difficulty in meeting research targets due to a lack of support from the main campus.	4
	Limited personnel allocation for conducting extension programs in off-campus locations.	3
Administrative, Business, & Finance Concerns	Delayed salaries for job order employees and concerns over payroll processes.	5
	Issues regarding HMO availability and employee benefits.	4
	Concerns about faculty performance monitoring and support for promotions.	3
	Concerns regarding the procurement process for necessary equipment (e.g., PCs)	3
	Requests for additional health insurance coverage options beyond PhilHealth.	2
	Queries about supply issuance discrepancies between campuses.	2
	Need for training programs for IT personnel to standardize services.	2
Other Issues and Concerns	Requests for improved internet connectivity across campuses.	5
	Suggestions for wellness facilities, such as fitness centers or child-minding services, on campus.	4
	Clarifications are needed on uniform policies for students and faculty, including dress code issues related to LGBTQIA+ students.	4
	General suggestions about campus safety measures (e.g., solar lights, covered walkways).	3

6.1.1. Academic Concerns

The most frequent concerns (5 responses) included the need for improved laboratory facilities and internet connectivity for IT students, reflecting a critical infrastructure gap. Other concerns, such as faculty support for advanced degrees and better handling of hybrid classes, are indicative of academic quality and operational challenges.

These concerns directly align with the Learning and Growth and Internal Business Processes perspectives of the BSC, where enhancing infrastructure and faculty development are critical for long-term institutional performance [6]. Effective use of BSC in tracking academic performance can highlight areas such as teaching quality, research output, and facilities improvement.

As noted by Ilyasin and Zamroni [17] the improvement of infrastructure, particularly in IT and laboratory facilities, plays a fundamental role in supporting technology-driven programs and research. Universities should incorporate these aspects into their BSC model to align resources with academic objectives, ensuring that performance metrics reflect infrastructure quality and support for faculty development.

6.1.2. Research and Extension

Concerns regarding research incentives and lack of main campus support were the most significant among the faculty (5 responses of the most significant and 4 responses that were so significant, they deserved action). Low staff for extension programs, particularly at off-campus sites, was also another frequent concern.

A good fit for these concerns is the Internal Business Processes and Learning and Growth perspectives of the BSC, which focus on research and extension capacity building that is consistent with strategic goals. Cocioba, Hlda, and others have also highlighted the effectiveness of using the BSC to track the outputs of research, community engagement, and the effectiveness of extension programs [18].

It needs a strategic investment in research infrastructure and the research reward system to settle such bewildering issues. As Valdez, et al. [19] observe, universities need to develop clear frameworks for research incentives, aligning these with the university's mission to create and sustain academic and community engagement.

6.1.3. Administrative, Business, & Finance Concerns

Delayed salaries of Job Order Employees and inefficiencies in payroll processes lead this category, which means there is a need to improve administrative efficiency. The reports, which were issued a month apart—one in August and one in September—state that it was also a question of health insurance benefits and the procurement process for essential equipment.

These issues primarily touch on the Internal Business Processes and the Financial perspectives of the BSC. Administrative streamlining and efficient resource management are important for institutional sustainability [12].

Administrative processes are crucial, heavily relying on BSC indicators to function, and thus better aligning them ensures they have the best possible impact on the university's goals. This alignment will enable the tracking of operational efficiency and resource management in order to better shape budgeting, procurement, and compensation management systems.

6.1.4. Other Issues and Concerns

The most requested areas were better internet access and wellness facilities (5 and 4 respectively). These concerns also signal larger cultural and environmental shifts in the direction of inclusion and student wellness.

The Customer and Learning and Growth perspectives of the BSC capture these issues. Very evidently, wellness facilities and internet connectivity determine the level of satisfaction enjoyed by both students and staff, which subsequently affects retention and the image of the institution [14, 18].

Wellness and connection issues underscore the growing significance of non-academic factors in postsecondary education. As universities compete more fiercely, the contentment of students and faculty has emerged as a key measure of success. Infrastructure and service community; these indicators should be reflected within the BSC model, given that in higher education institutions, these components are integrated into the service setting, providing importance in the overall performance of the institution.

6.2. Identify Key Activities and Key Performance Indicators in Major Areas of the University

The workshops conducted for each cluster provided valuable insights and actionable outputs that align with the development of a Balanced Scorecard (BSC) system for the university. Each cluster's output focuses on different aspects of university operations, from academic performance to infrastructure development. Below is an analysis and synthesis of the outputs provided by each cluster.

Table 4.
Summary of Outputs of Each Cluster.

Cluster	Key Activities	Key Performance Indicators (KPIs)	Target Date	Estimated Cost (Php)
Cluster 1	Implementing tracer studies, strengthening BPEP, improving retention policies	Licensure exam pass rate, graduation rate, retention rate, and post-graduation employment rate.	Bi-annual	1,500,000
Cluster 2	Launching new programs, enhancing internationalization, faculty exchange	Number of new programs, faculty and student exchange participation, international partnerships, and accreditations.	2025	4,050,000
Cluster 3	Career readiness programs, faculty development, extracurricular activities	Participation in extracurricular activities, student internships, job placements, and faculty development participation.	Year-round	1,200,000
Cluster 4	Infrastructure upgrades, leadership development, sustainability measures	Completion of infrastructure projects, staff participation in leadership programs, sustainability metrics.	2025	25,000,000
Cluster 5	Payroll system digitization, health benefits improvement, performance monitoring	Timeliness of salary payments, employee satisfaction with health benefits, promotion rates, and wellness program participation.	Year-round	2,000,000
Cluster 6	Increasing research outputs, capacity-building programs, extension activities	Number of published research papers, community engagement, number of faculty and students involved in research.	Ongoing	2,500,000

6.2.1. Cluster 1: Academic Units with Board Programs

Academic Units with Licensure Programs realized the need to step up the academic standards in the clamor for quality education. The group's key outputs indicated a great need for much-needed improvements in infrastructure, improving laboratory facilities, and providing access to reliable internet for all IT students. This is in keeping with previous works of Visser [20] and Dayagbil, et al. [21] on the necessity of sufficient technological resources for hands-on learning, particularly for programs in Information Technology. In addition, concerns about faculty workload and the necessity of securing regular assignments at off-campus sites for research and extension programs were discussed, further supporting the importance of extending university influence via community engagement [22]. Moreover, issues of hybrid class policies and faculty development for programs mirror the findings of Armas and Jugo [1] emphasizing the importance of clear and

flexible policies that lend themselves to both in-person and online education and provide faculties with the support needed to develop as academics and professionals.

6.2.2. Cluster 2: Other Specialized Academic Programs

This cluster was dedicated to developing new academic programs to meet increasing educational needs. Various comments were made regarding the integration of research and extension services and an appropriate system or mechanism for future assignment of faculty deployment for enhanced outreach impact. Wa-Mbaleka [23] found that research and extension are critical to an institution whose mission is to serve the wider community and that institutions need to find a way to reward faculty involved in these areas. A fifth area concerns delays in the revision of syllabi and teaching assignment notifications that could be addressed through administrative process streamlining—which is known to impact academic performance positively [24].

6.2.3. Cluster 3: Academic and Student Support Services

In this cluster, there were outputs on academic support services that emphasized the need to ensure that holistic support is made available to students. Others recommended additional training for faculty to make sure that the student experience is enhanced by experts who mentored them, and through counseling services. This finding is consistent with McDevitt, et al. [16] who stated that "universities should be in the business of 'creating an environment in which students and faculty could thrive'." Other topics included the incorporation of student feedback into university policy, such as attendance and performance monitoring systems, underscoring the importance of more responsive systems to facilitate student success.

6.2.4. Cluster 4: Administrative Services Units

Administrative efficiency was a key focus here, where the issues raised were predominantly centered around financial and administrative processes. The most significant concern was the delay in salary payments to job order employees and inefficiencies in payroll processing. This is consistent with findings from the International Labour Organization (ILO), which links timely compensation with overall employee satisfaction and operational efficiency [25]. Moreover, faculty performance monitoring and support for promotions were identified as critical areas for improvement, with the cluster proposing the establishment of a more transparent and merit-based system for career advancement, which aligns with the work of Wa-Mbaleka [23], advocating for robust support structures to help faculty thrive in academic environments.

6.2.5. Cluster 5: Financial Services Support Units

In the financial services unit, issues in procurement delays arose, especially regarding the procurement of essential equipment for faculty and admin to do their job. Such concern is in line with findings highlighting operational disruptions as a consequence of inefficient, dysfunctional procurement systems [26]. Digital systems are recommended to help speed up the procurement and timely acquisition of resources needed for teaching, research, and administrative activities. The other major concern was the lack of additional staff health insurance options which reaffirmed the need for universities to supplement employees with strong welfare packages in order to retain top talent and ensure institutional well-being [26].

6.2.6. Cluster 6: Research, Extension, and Training

The Research, Extension, and Training group talked about the need for better alignment between research output and community needs. So far, the outputs from the cluster were already indicative of the need to create batch teams to fill in the gap in the dissemination of research findings and bumper-to-bumper the implementation of extension activities. This is in line with the recommendations made by Kettunen [27] for more strategic coordination of social responsibility research within universities in order to enhance their societal impact. In addition, the cluster noted that not enough staff were being deployed to these programs, calling attention to areas in which human capital investment could drive research excellence and community outreach.

6.2.7. Synthesis and Recommendations

The synthesis of the outputs from the six clusters highlights a holistic approach to university development, focusing on improving infrastructure, supporting faculty, and enhancing administrative and financial systems. Across all clusters, there is a common recognition of the need for strategic alignment of educational, research, and community engagement activities to meet both internal and external demands.

To implement these recommendations effectively, the Balanced Scorecard (BSC) model provides a useful framework for aligning performance measures with strategic goals. The BSC's four perspectives—financial, customer (student and faculty), internal processes, and learning and growth—can be tailored to address the specific needs identified in the clusters. According to Kaplan and Norton [6] BSC offers a balanced approach to measuring institutional success by focusing not just on financial outcomes but also on the satisfaction of key stakeholders and the enhancement of internal processes. This aligns with the findings of Al-Hosaini and Sofian [28] who demonstrated the importance of BSC in aligning academic institutions with strategic goals for improved performance.

In conclusion, the integration of BSC with the strategic initiatives proposed by the clusters can provide a comprehensive framework for university management. The key to success will lie in the continuous evaluation and adjustment of performance indicators to ensure that the university remains competitive, relevant, and responsive to the needs of its stakeholders.

6.3. Balanced Scorecard for the University

The Balanced Scorecard developed for the university reflects a strategic approach to enhancing various aspects of university operations, focusing on long-term sustainability and quality improvement. By addressing key areas such as financial sustainability, stakeholder satisfaction, internal process optimization, and continuous learning, the university can align its performance metrics with its strategic objectives.

Table 5.
Balanced Scorecard for the University.

Perspective	Strategic Objective	Key Performance Indicator (KPI)	Target	Initiative
Financial Perspective	Ensure financial sustainability through efficient resource allocation and revenue generation.	Number of new programs launched	3 new programs by 2025	Introduce new programs in Business Analytics, Agribusiness, and Sports Science.
		Research grants and external funding	Php 5M in grants by 2025	Strengthen collaborations with external stakeholders for funding opportunities.
		Reduction in operational costs	10% reduction by 2025	Implement digital systems for payroll, procurement, and administrative processes.
		Timeliness of salary payments	100% on-time payments	Digitize payroll systems and improve payroll processing efficiency.
Customer Perspective (Students, Faculty, Alumni)	Enhance stakeholder satisfaction, including students, faculty, and alumni, to increase university reputation and engagement.	Student retention rate, satisfaction surveys	90% retention rate by 2025	Improve student support services, including academic advising and career services.
		Graduate employment rate and internship placement	80% employment rate by 2025	Develop career readiness programs and partnerships with industry.
		Number of alumni involved in university events and mentorship programs	50 alumni per year engaged	Launch alumni mentorship and volunteer programs.
		Faculty satisfaction surveys and development program participation	95% participation in programs	Increase support for faculty professional development and research publication incentives.
Internal Processes Perspective	Improve internal processes to ensure efficient operations and quality education delivery.	Time taken to complete administrative tasks (e.g., procurement, assignments)	20% improvement in task completion time	Implement e-procurement systems and automate scheduling and assignment notification systems.
		Number of published research papers, community outreach programs	100 papers published, 20 outreach programs per year	Increase faculty involvement in research and extension, and enhance community partnerships.
		Number of new facilities built or renovated	3 new buildings by 2025	Expand and renovate classrooms, laboratories, and faculty offices to support growth.
		Availability of counseling, tutoring, and career services	100% access to services	Expand and improve student support services across all campuses.
Learning and Growth Perspective	Foster a culture of continuous improvement through learning and	Number of faculty and staff attending professional	90% participation rate by 2025	Develop a comprehensive faculty and staff development program.

Perspective	Strategic Objective	Key Performance Indicator (KPI)	Target	Initiative
	development for both students and staff.	development programs		
		Average GPA, graduation rates, and licensure exam pass rates	95% graduation rate, 90% licensure pass rate	Enhance curriculum alignment with industry standards; strengthen support for at-risk students.
		Number of student research projects and publications	50 student research papers by 2025	Introduce student research competitions, and foster academic clubs and activities.
		Number of students participating in leadership programs	70% student participation in leadership programs	Launch leadership development programs and career readiness workshops.

6.3.1. Financial Perspective:

The Financial Perspective is centered around enhancing the use of the university's assets and improving revenues and cost efficiency. Selection of Strategic initiatives includes the launch of academic programs —in Business Analytics, Agribusiness, and Sports Science—which are focused on meeting the growing demand for specialized skills while also creating new revenue streams. Another next step is to increase research funding through external collaborations, with a goal of securing Php 5M in grants by 2025. This will enable academic and research efforts dedicated to advancing the university's strategic objectives. The university also intends to increase operational efficiency with a goal of cutting administrative costs by 10% by 2025 by streamlining payroll and procurement processes. The digitization of administration, this efficiency and transparency will achieve the goal.

Such objectives are consistent with Kaplan and Norton's [6] principles, which suggest that performance evaluation must reflect a balance of objectives addressing financial performance, along with strategic initiatives launched to underpin future growth.

6.3.2. Customer Perspective (Students, Faculty, Alumni)

The Customer Perspective addresses the satisfaction and engagement of key stakeholders—students, faculty, and alumni. The university aims to enhance student retention and satisfaction through improved support services such as academic advising and career services, with a target of achieving a 90% retention rate by 2025. The graduate employability initiative is another critical focus, with the goal of securing 80% employment for graduates by 2025. Partnerships with industries and the development of career readiness programs are key to achieving this target.

Alumni engagement is also a priority, with a focus on involving 50 alumni annually in mentorship and university events. This reflects the growing importance of alumni networks as a source of guidance and support for current students, as well as a means of enhancing the university's reputation. Faculty development remains central, with a target of 95% participation in professional development programs to ensure that faculty are well-equipped to meet the evolving needs of students and the academic community.

These strategic objectives are in line with McDevitt, et al. [16] who emphasize that stakeholder satisfaction, particularly for students and faculty, should be central to an institution's performance management system.

6.3.3. Internal Processes Perspective

The Internal Processes Perspective focuses on improving the efficiency of university operations. By streamlining administrative processes, such as procurement and assignment management, the university aims to achieve a 20% improvement in task completion times. This will be facilitated by the implementation of e-procurement systems and automated scheduling tools. Additionally, the university seeks to increase research output and expand community outreach programs. The target is to publish 100 research papers and engage in 20 outreach programs annually, aligning with the university's mission of contributing to both academic and community development.

Infrastructure development is also crucial. The university plans to expand and renovate its facilities, including classrooms, laboratories, and faculty offices, with three new buildings to be completed by 2025. Improving student support services, such as counseling, tutoring, and career services, is also a priority, ensuring that students receive the comprehensive support they need to succeed academically and personally.

These initiatives support the findings of Kettunen [27] who highlights the importance of aligning internal processes with strategic objectives to foster sustainable growth and operational excellence.

6.3.4. Learning and Growth Perspective

This is focused on learning and growth across the entire body of people which includes faculty, staff, and students. By 2025, the University hopes to have 90 percent of faculty and staff engage in professional development programs. This goal is essential in developing a culture with upskilled staff who are instrumental in moving the institution.

Notable for students: The university will strengthen academic quality through curriculum matching with industry as well as support for Nigerians who are particularly struggling. The university aims for a 95 percent graduation rate and a 90 percent licensure pass rate by 2025. Also, encourage, through student research competitions, academic clubs, etc. 70% of students will be a part of leadership development programs that not only drill subjects but also prepare the students in every aspect of their lives to have them in a position to begin their careers or enter into a leadership role.

This pans well with Wa-Mbaleka [23] where he argues that quality higher education institutions should have faculty empowerment and provision of support.

7. Conclusion

This study was designed to create a Balanced Scorecard (BSC) for a state university with the goal of aligning the strategic objectives of the institution with measurable performance indicators, which are divided into four perspectives: Finance, Customer (students, faculty, alumni), Internal Processes, and Learning and Growth. We spent time with stakeholders across six clusters of universities to identify the key areas for improvement and laid out a set of initiatives to address the challenges we found.

The underlying theme of the Financial Perspective is the need for financial sustainability through new academic programs, research funding, and cost efficiency. The university's goal of student retention, employability for graduates, and engagement for alumni in the Customer Perspective aligns with the mission of the university in building more stakeholders who will enhance the reputation of the university on local and global scales. PERSPECTIVE 3: Internal Processes Perspective– The focus is on strengthening the administrative systems, enhancing research outcomes, and building the infrastructure to provide the best academic experience. The Learning and Growth Perspective, on the other hand, emphasizes ongoing development for faculty and staff, student academic achievement, and leadership programs to equip students for their future careers.

The BSC would enable the university to have a clear measure of the achievement of its strategic objectives as well as a motivation for improvement across all functional areas. These proposed KPIs and initiatives establish actionable targets to inform the university's pursuit of operational excellence, greater stakeholder satisfaction, and sustainable growth.

Findings from this study illustrate that the BSC facilitates the translation of strategic objectives into actionable results, aligning university units towards common goals. The implementation of this framework will help the university not only improve its academic offerings but also enhance its functions as a researcher, community partner, and growing institution. As the higher education environment continues to change, the ongoing review and revision of the BSC is vital to ensuring the university's competitiveness and relevance in a dynamic world.

The implementation of the Balanced Scorecard can tantalizingly position the university to become the largest institution known for academic excellence, financial sustainability, stakeholder friendliness, and producing future leaders who can face global challenges.

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