

# A Multiple Case Study on Performance Governance System Implementation

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## ABSTRACT

This multiple case study explored the implementation of the Performance Governance System (PGS) in Cebu Province, utilizing a multiple case study approach to delve into its conceptualization, challenges, strategies, resource utilization, and policy recommendations in Cebu City, Lapu-Lapu City, and Carcar City. Through thematic analysis, the research revealed that each location uniquely conceptualizes and applies the PGS framework, tailoring strategies to their local contexts while aligning with overall organizational goals. Key areas of policy development include cascading, mandatory training, strategic alignment, and community engagement. Due to its location, Carcar City faces challenges related to finances, logistics, and potential overreach by the Technical Working Committee. In contrast, Lapu-Lapu City and Cebu City face difficulties achieving targets because of their larger scope. The study underscored the importance of establishing formal guidelines and frameworks to ensure consistency, accountability, and goal alignment. Additionally, it highlighted the need for capacity-building initiatives, stakeholder engagement strategies, and continuous improvement mechanisms. These efforts are crucial for enhancing governance structures, driving sustainable performance improvements, and achieving organizational excellence within the PGS framework.

**Keywords:** performance governance system, multiple case study, Cebu Province, Philippines

**SDG Indicator:** #11 (Sustainable Cities and Communities), #16 (Peace, Justice, and Strong Institutions), #17 (Partnerships for the Goals)

## INTRODUCTION

Measuring and quantifying effective and efficient police services is essential for evidence-based policing and informed decision-making. As discussed by Lum and Koper (2019), rigorous evaluation and measurement allow law enforcement agencies to assess the impact of their policies and strategies, helping identify what works and what needs improvement. Valid metrics and data analysis, as emphasized by Guerette and Bowers (2020), enable allocating resources to areas where they are most needed, ensuring efficient resource utilization. Furthermore, transparency and accountability in policing, as highlighted by Goff et al. (2019), are enhanced through quantitative measurement, fostering trust and legitimacy within communities. Therefore, continuous measurement and quantification of police effectiveness and efficiency are crucial for optimizing law enforcement services, ultimately contributing to safer and more equitable societies.

A Performance Governance System (PGS) is essential for aligning police services with effectiveness and efficiency. As Braga, Papachristos, and Hureau (2019) discussed, such a system provides a framework for setting clear performance objectives, measuring outcomes, and holding law enforcement agencies accountable for their actions. By using data-driven performance metrics, agencies can identify areas for improvement and make evidence-based decisions to enhance policing strategies, as highlighted by Lum and Koper (2019). Moreover, this system fosters transparency and trust within communities, as Goff et al. (2019) emphasized, as the public can monitor and evaluate the performance of their police force. In today's era of increasing demands for accountability and equitable policing, a well-structured performance governance system is crucial for ensuring that police services are effective in reducing crime and efficient in their resource allocation, ultimately contributing to safer and more just societies.

Examining the efforts and initiatives of the cities of Cebu, Central Visayas, in implementing the Performance Governance System (PGS) is of paramount importance as it offers a valuable opportunity to understand the dynamics of good governance at the local level and its relationship with the national status of the Philippine National Police (PNP). These examinations provide insights into the cities' challenges and successes in their journey toward good governance, offering valuable lessons and best practices that can be shared within Cebu and across the Philippines.

Evaluating the implementation of Performance Governance Systems (PGS) through multiple theoretical lenses offers a comprehensive perspective on its dynamics. Institutional theory assesses how PGS aligns with external institutional pressures and norms, shedding light on its conformity with regulatory frameworks and societal expectations. Organizational change theory helps evaluate PGS-driven organizational transformations, including shifts in culture, processes, and structures. Performance management theory enables an examination of how PGS influences performance measurement and management practices, offering insights into its effectiveness in driving improvements. Resource dependency theory helps assess how PGS leverages external resources and partnerships, crucial for its successful implementation. By combining these theoretical frameworks, evaluations of PGS can provide a holistic understanding of its adoption, impact, and alignment with broader organizational and institutional contexts, ultimately contributing to more informed decisions and refinements in governance practices.

Vaughan (2008) highlighted a common approach in qualitative research where researchers often adopt an inductive perspective, starting with the aim of constructing theory. In such cases, the conceptual framework emerges from the data itself, as existing theories may not be entirely suitable or could potentially misguide the research process (Vaughan, 2008). Moreover, he emphasized the importance of presenting a conceptual framework as it serves as a tool for delineating an explanatory framework. This framework can then be used to define and make sense of the data generated through the research question.

The study's researcher will explore implementing the Performance Governance System in the Philippine National Police in Cebu Island. Specifically, the researcher wants to understand the conceptualization of the implementation of the performance governance system in Cebu City Police Office, Carcar City Police Station, and Lapu-Lapu City Police Office; to describe the strategies and challenges of the different institutions; to describe the similarities and differences on the experiences of the implementation of the Performance Governance System (PGS); and to explore the policy implications of the identified issues for ensuring the sustainable implementation of the Performance Governance System.

The importance of studying the implementation of a performance governance system lies in its potential to enhance organizational efficiency and accountability. This system's commitment to performance indicators promotes openness, ensures that resources are used efficiently, and helps to align corporate and individual goals. Decision-makers can also use it to monitor developments, pinpoint areas that need work, and make data-driven changes for improved results. Organizations can embrace best practices, enhance overall performance, and achieve sustainable growth by having a clear understanding of the advantages and disadvantages of such a system which made this study aligned to the Sustainable Development Goals number 16 which is Peace, Justice and Strong Institutions. Further, it also aligned to SDG 11 which is Sustainable Cities and Communities and SDG number 17 which is Partnership for Goals because it encourages cross-sector cooperation and sustainable, inclusive practices to aid in the development of a Performance Governance System (PGS). When PGS is in line with these objectives, governance systems are guaranteed to be resilient, ecologically conscious, and flexible, and collaborations improve the system's accountability and inclusivity, producing more efficient and long-lasting results.

By offering a fundamental paradigm for comprehending how governance systems impact organizational performance, this study on Performance Governance System Implementation can be of considerable assistance to future studies. Researchers in the future can investigate how various industries or situations may affect the success or failure of such systems by examining the procedures, difficulties, and best practices associated with their implementation. Several groups can benefit from this study like the government and private agencies, PNP personnel and policy makers to improve transparency, accountability, and the efficiency of their performance management systems, which can lead to better service delivery and improved public trust, and also develop and

refine regulations, frameworks, and policies that govern the implementation of performance management systems in both public and private sectors.

## METHOD

Presented in this section are the methodology used in this inquiry, especially the case units, materials and instruments, research design and procedure, and ethical considerations of this study.

### Case Units

This study's primary participants were the heads and the focal persons of the City Police Strategy Management Unit of three distinct Philippine National Police (PNP) institutions. These institutions were selected based on deliberate considerations of their varying geographical responsibilities and performance category scores. The first institution was located in a first-class, highly urbanized city; the second was in a 5th-class city, and the third was in a first-class city that served as a haven for tourism, trade, and manufacturing. This strategic selection allowed for a comprehensive analysis of the Performance Governance System (PGS) implementation across different organizational contexts.

Cebu City, located in the Central Visayas region of the Philippines, was a bustling urban center known for its rich history, vibrant culture, and economic significance. As the oldest city in the country, Cebu City boasted historical landmarks such as Magellan's Cross and Fort San Pedro, alongside modern developments like the Ayala Center Cebu. The city was a hub of commerce, education, and tourism, with a dynamic blend of tradition and progress.

Carcar City was situated in the southern part of Cebu Island, approximately 40 kilometers from Cebu City. It was bordered by the municipalities of Sibonga to the south, San Fernando to the north, and Barili to the west. Carcar City, known for its rich history, was established during the Spanish colonial period and became a city on July 7, 2007. Carcar City was known as the "Heritage City of Cebu" because of its well-preserved Spanish-era structures and heritage houses. The city's economy was driven by agriculture, trade, and industry. It was famous for its local delicacies such as lechon (roast pig), chicharon (crispy pork rinds), and bocarillo (coconut candy). The city also had thriving shoe-making and furniture industries. Carcar City was classified as a 5th-class component city in Cebu Province, Philippines. The classification was based on its annual income, which placed it in the 5th income class among the various city classifications in the country. The income classification helped determine the city's fiscal capabilities and funding allocations.

Lapu-Lapu City was located on Mactan Island, just a few kilometers from Cebu City and accessible via the Marcelo Fernan Bridge and the Mactan-Mandaue Bridge. It also included Olango Island and several islets. Named after the local chieftain Lapu-Lapu, who defeated Ferdinand Magellan in the Battle of Mactan in 1521, the city held significant historical importance in Philippine history. Lapu-Lapu City became a highly urbanized city on June 17, 1961. It was a major economic hub in Cebu, driven by tourism, manufacturing, and trade. It was home to the Mactan-Cebu International Airport, several export processing zones, and numerous resorts and hotels. The city was also known for its guitar-making industry.

A purposive sampling approach was employed to gather valuable insights and meet the research objectives, focusing on interviewing the respective heads of these institutions. These key informants possessed a wealth of knowledge and firsthand experience regarding implementing the PGS within their organizations. The study aimed to understand the PGS's effectiveness and adaptability in various administrative settings by engaging with these key figures.

In addition to interviews, the research also drew upon documentary sources related to the implementation of the PGS. These documents included reports on implementation progress, resource utilization records, and monitoring and assessment data. The researcher recognized the significance of these documents in providing valuable context and background information. Moreover, they were instrumental in formulating pertinent questions for the interview guide questionnaire.

Combining interviews with institutional leaders and a thorough analysis of pertinent documents, this study endeavored to offer a comprehensive and holistic examination of the PGS implementation across the selected PNP institutions. This approach enhanced the research's capacity to assess the effectiveness and impact of the PGS while considering the unique challenges and opportunities presented by different organizational contexts.

## Research Instrument

The study employed a semi-structured interview guide as an essential methodological tool for data collection. This choice aligned with the insights provided by Beatty (1995), who justifies using semi-structured interviews when the research problem and the researcher's goals involve detecting and identifying issues crucial for comprehending a particular situation. In essence, this approach allows the researcher to explore and uncover the issues that participants consider relevant, providing valuable insights into their interpretations of the situation.

Moreover, Stake (1995) characterizes interviews as the primary pathway to accessing multiple realities. Interviews are vital for obtaining individual descriptions and interpretations, central to case study research. They enable researchers to capture the "unique experiences" and "special stories" of interviewees, providing rich, context-specific data particularly valuable in case study investigations.

In the context of case study research, interviews play a pivotal role in portraying the diverse perspectives and viewpoints relevant to the case under examination. This aligns with Yin's perspective (2009) on the value of interviews in case studies. Interviews are excellent data sources because they directly focus on the topics pertinent to the case study and offer insight into the "perceived causal inferences and explanations."

Before the interviews, a crucial ethical step was taken: each participant was requested to sign an Informed Consent Form. This practice ensured that participants were fully aware of the research's purpose and involvement and voluntarily agreed to participate. An interview protocol was also meticulously developed, drawing from the research questions and relevant literature. This protocol was shared with the participants, providing transparency and clarity about the interview process and expectations.

## Design and Procedure

The research approach selected for evaluating the implementation of the Performance Governance System (PGS) involved a qualitative methodology, specifically a multiple case study design. This approach aimed to understand how the PGS was implemented across multiple organizations or contexts. Qualitative research methods, such as interviews, observations, document analysis, and surveys, were used to collect rich data from each selected case in context and detail.

By utilizing a multiple case study design, this research enabled a comparative analysis of the PGS implementation across different localities. This comparative approach allowed for identifying common patterns, variations, and unique insights that arose from diverse cases. The primary objective remained the thorough assessment and evaluation of how the PGS was implemented and its impact within each selected case.

This research aimed to determine how the PGS was implemented across various organizational contexts by including organizations from different urbanization classifications and administrative structures. This approach was grounded in the fundamental principles of a multiple case study, which assumed that examining these distinct cases would provide valuable insights into the nuances of PGS implementation. The objective was not only to understand how the PGS operated within each institution but also to draw comparisons and contrasts that highlighted the adaptability and effectiveness of the system across varying organizational types. Through an in-depth examination of these diverse cases, the research sought to uncover the mechanisms, challenges, and outcomes associated with PGS implementation, offering a nuanced understanding of how this performance management framework was applied in different organizational settings. This approach contributed to the goal of informing best practices and facilitating knowledge transfer in public administration and governance.

In examining the effectiveness of the Performance Governance System (PGS) in the Philippine National Police (PNP), a cross-case analysis was a valuable methodological approach. This approach involved examining

multiple cases within the PNP to identify patterns, variations, and commonalities in the implementation and outcomes of the PGS. By comparing and contrasting diverse instances, researchers comprehensively understood how the PGS functioned across different contexts within the organization. This method facilitated the extraction of insights beyond individual case findings, enabling the identification of overarching themes and contributing factors that influenced the success or challenges of the PGS. Additionally, cross-case analysis enhanced the generalizability of findings, offering a more robust basis for policy recommendations and strategic interventions to improve the overall governance and performance management within the Philippine National Police.

In conducting a multiple case study on the effectiveness of the Performance Governance System (PGS) within the Philippine National Police (PNP), ethical considerations were paramount, particularly given the researcher's dual role as the Chief of Police and supervisor of the study participants. Striking a delicate balance between the pursuit of knowledge and the ethical treatment of participants was essential. The researcher prioritized transparency, informed consent, and voluntary participation, ensuring that subordinates were fully aware of the study's objectives and potential implications.

Confidentiality measures were robustly implemented to safeguard participants' identities and responses. Additionally, steps were taken to mitigate any real or perceived coercion, emphasizing the voluntary nature of participation and the assurance that non-participation would not result in negative consequences. The study design and implementation adhered to ethical standards, fostering trust and integrity in the research process within the organizational context.

## RESULTS AND DISCUSSION

This section delved into the findings of a qualitative study, aiming to provide a comprehensive understanding of implementing the Performance Governance System (PGS) within specific locales, namely Cebu City, Lapu-Lapu City, and Carcar City. The researcher begins by presenting detailed profiles of each case, offering insights into these urban centers' unique characteristics, challenges, and dynamics. This profiling is a foundation for readers to grasp the contextual nuances and intricacies of PGS implementation within each locale.

Following the case profiles, the research conceptualizes PGS within the context of the studied locales. This conceptualization involves elucidating PGS's core components and principles, highlighting its significance as a governance and organizational improvement framework. By contextualizing PGS within the realities of Cebu City, Lapu-Lapu City, and Carcar City, the researcher aims to clarify how this governance approach is operationalized and adapted to local contexts.

Moreover, the section delves into the challenges encountered during the implementation of PGS in each locale; explores strategies for implementing PGS, ranging from capacity-building initiatives to performance monitoring mechanisms. Additionally, the researcher also discussed the mechanisms for assessing and monitoring performance feedback within the framework of PGS, and describes the similarities and differences in terms of the concept of PGS implementation, challenges and facilitators, strategies, utilization of resources, and assessment and monitoring.

### Case Units

#### Case 1

The first case is contextualized in Cebu City, located in the Visayas region of the Philippines, which stands as a vibrant urban center with a rich cultural heritage and dynamic economic activity. Home to over 1,042,610 residents, Cebu City is the oldest city in the Philippines and a key hub for trade, commerce, and tourism. The Cebu City Police Office (CCPO) maintains peace and order within this bustling metropolis. Led by a dedicated Chief of Police, the CCPO employs various strategies, including law enforcement, community engagement, crime prevention, traffic management, and emergency response, to ensure its residents' and visitors' safety and security. With its strategic location and diverse population, Cebu City continues to thrive as a center of growth and development in the Philippines.

## Case 2

The second case is situated on Mactan Island in the province of Cebu which is the Lapu-Lapu City. It is a vibrant urban center known for its historical significance and scenic beauty. Named after the revered Filipino hero Lapu-Lapu, who thwarted the Spanish expedition led by Ferdinand Magellan in 1521, the city is steeped in cultural heritage and tradition. The Lapu-Lapu City Police Office (LCPO) serves as the primary law enforcement agency tasked with ensuring the safety and security of the city's residents and tourists. Under the leadership of its Chief of Police, the LCPO employs a range of strategies, including community policing, crime prevention, traffic management, and emergency response, to uphold the rule of law and protect the welfare of the community. With its strategic location and thriving tourism industry, Lapu-Lapu City continues to attract visitors from around the world, contributing to its status as a key economic and cultural hub in the region.

## Case 3

The third case is contextualized in the southern part of Cebu province. Carcar City is a picturesque locale known for its rich history, charming heritage sites, and vibrant community. With a population of approximately 130,000 residents, Carcar City exudes a distinct charm, with its well-preserved Spanish colonial architecture, bustling markets, and scenic countryside. The Carcar City Police Station plays a vital role in maintaining peace and order within this tight-knit community. Led by its Station Commander, the police force is committed to ensuring the safety and security of residents through a combination of law enforcement, community engagement, crime prevention, traffic management, and emergency response efforts. As a city that values its cultural heritage and embraces progress, Carcar City continues to thrive as a haven for both locals and visitors, seeking a blend of history, tradition, and modernity in a tranquil setting.

## Conceptualization of PGS in the Implementation of the Locale

In this section, the researcher aimed to examine how each case interprets and applies the Performance Governance System (PGS) within their respective units. The goal is to gain insights into the distinct perspectives and strategies employed to design and implement PGS programs at the local level. By examining the varied approaches taken by participants in Carcar City, Lapu-Lapu City, and Cebu City, this study sought to uncover how PGS is conceptualized and operationalized, highlighting effective practices that contribute to governance improvements within the Philippine National Police (PNP). This analysis provides a deeper understanding of how localized adaptations of PGS can strengthen organizational performance and accountability. The researcher examined the nuanced understanding of PGS presented by each participant, highlighting key themes such as strategic governance and organizational alignment; performance management and efficiency; and collaborative and globally recognized governance as shown in Table 1.

Table 1 Conceptualization of PGS in the Implementation of the Locale

Themes	Core Ideas
Strategic Governance and Organizational Alignment	<ul style="list-style-type: none"> <li>Roadmap for governance and policing</li> <li>Strategic alignment with the institution's vision and goals</li> <li>Integration of PGS principles into local initiatives</li> </ul>
Performance Management and Efficiency	<ul style="list-style-type: none"> <li>Management tool to enhance organizational efficiency</li> <li>Adaptation of the Balanced Scorecard</li> </ul>
Collaborative and globally Recognized Governance	<ul style="list-style-type: none"> <li>Multi-sectoral governance councils or advisory groups</li> </ul>

- Globally recognized governance framework
- Holistic approach to addressing interconnected organizational issues

## Strategic Governance and Organizational Alignment

Organizational alignment and strategic governance are essential elements of a performance governance system because they guarantee that an organization's goals, procedures, and resources are focused on accomplishing its strategic objectives. The framework and procedures that direct leadership, accountability, and decision-making throughout the company are referred to as strategic governance. It guarantees that choices are in line with the organization's values and long-term vision. Contrarily, organizational alignment is making certain that every department, group, and individual strives toward the same objectives, promoting uniformity in implementation (Kiel & Nichelson, 2020). Participant 3 shared that:

*“Performance Governance System can be best describe as a roadmap to the vision of the PNP as it provides a systematic and complete approach to good governance and policing”. -00P3*

## Performance Management and Efficiency

In order to make sure that the organization's objectives are well-defined, progress is methodically monitored, and results are continuously evaluated, performance management is essential. This guarantees alignment with the overarching corporate objective and makes it possible to identify gaps and areas for improvement. PGS assists organizations in maintaining focus on their priorities, implementing corrective actions as needed, and modifying methods to better achieve their goals by closely monitoring performance (Abarca & Cortés, 2022). Participant shared described the PGS as the adaptation of the Balanced Scorecard in order to have an effective implementation. He explained that:

*“The PGS is the Philippine adaptation of the Balanced Scorecard, a management tool used in tracking the organization's progress in attaining its vision by 2030. It provides balance on all the perspective that are closely interrelated and inter-connected that address the issues and concerns of the PNP as it moves toward the realization of its vision”. -00P3*

## Collaborative and Globally Recognized Governance

When government institutions, civic society, private sector groups, and the general public work together to make decisions and carry out policies, this is referred to as collaborative governance. Collaborative and internationally recognized governance is essential. These components guarantee that public sector organizations can manage performance in an open, inclusive, and globally competitive way, which enhances accountability, improves service delivery, and fortifies their standing internationally (Yong & Lee, 2023).

Participant 1 recognized PGS as a globally recognized system adopted by the Philippine National Police (PNP) to elevate its standard of governance. This aligns with literature highlighting PGS as a strategic management framework aimed at improving governance effectiveness (Dael, 2018; Joyce 2022; Pandisha et al., 2023). Participant shared that:

*For me sir, PGS or Performance Governance System is a globally recognized system and was adopted by the PNP since we are already utilizing ITP or Integrated Transformation Program to raise our standards of governance”. - 001P.*

The same participant also emphasized PGS's holistic approach, emphasizing its role in addressing interconnected issues within the PNP. This echoes the literature, which describes PGS as a comprehensive approach that considers various perspectives and interrelated concerns (Canete et al., 2017). Participant describes:

*“PGS is a holistic approach in which it provides balance on all perspectives that are closely interrelated and inter-connected that addresses the issues and concerns of the PNP as it moves toward the realization of its vision”. - (P001)*

Moreover, Participant 2 characterized PGS as the Philippine adaptation of the Balanced Scorecard, aligning with existing literature that describes PGS as a strategic management tool (Canete et al., 2017). Yawson and Paros (2023) emphasized in their study that this Balances Scorecard is one tool for strategic management and intervention that supports Organization Development and Change (ODC) which also helps improving stakeholder communications both internally and externally may benefit from this.

The PGS is a tool to track the organization's development based on the processes and its outcomes. A participant shared that:

*“PGS is the Philippine adaptation of the Balanced Scorecard, a management tool used in tracking the organization’s progress in attaining its vision by 2030”. - (P002)*

In addition, the participant emphasized PGS's role as a guiding mechanism for measuring performance, ensuring transparency, and promoting accountability. This underscores the importance of PGS in facilitating organizational alignment and improving governance practices (Braganza et al., 2019).

*“The adaptation of PGS will provide a definite guiding mechanism to measure performance regularly, clearly lay down duties and responsibilities, ensure transparency and accountability and serve as feedback mechanism”.- (P002)*

Although indirectly involved in PGS, the participant also assisted that in complying with its mandatory elements and contributes to Performance Governance Reporting. This demonstrates the collaborative effort required for successful PGS implementation, as highlighted in the literature (Cruz, 2017).

*“The participant is indirectly involved in PGS; however, they facilitate and assist in complying all the mandatory elements as far as PGS is concerned, and they prepare presentations and gather documents for the Performance Governance Reporting”. - (P002)*

Participant 3 views PGS as a management tool to enhance organizational efficiency and align programs, projects, and activities with PNP objectives. This aligns with the literature emphasizing PGS's role in promoting organizational alignment and effectiveness (Braganza et al., 2019).

*“PGS is a management tool specifically designed to enhance organizational efficiency and effectiveness to align the programs, projects, and activities of the PNP with its objectives down to the lowest unit.” - (P003)*

The participant also describes PGS as a roadmap to the vision of the PNP, emphasizing its systematic approach to governance and policing. This reflects existing literature highlighting PGS's comprehensive nature and its role in guiding organizational transformation (Dael, 2018). Furthermore, as the Chief of CPSMU, the participant is directly involved in various PGS-related projects, demonstrating practical leadership in driving PGS implementation at the local level.

*“PGS is a roadmap to the vision of the PBP as it provides a systematic and complete approach to good governance and policing. As Chief of City for Police Strategic Management Unit (CPSMU), the participant is directly involved in various projects related to PGS such as Community Service-Oriented Policing, Feeding Program for Persons Under Police Custody (PUPC), Checkpoint Caroling and Gift-Giving, Feeding Program for the Elderlies, and City Director’s Cup Shoot Fest for a Cause.” - (P003)*

In summary, the responses of the participants from Carcar City Police Station, Lapu-Lapu City Police Office, and Cebu City Police Office provide valuable insights into the conceptualization of PGS in the implementation of the locale. They highlight PGS's role as a strategic management framework aimed at improving governance effectiveness, promoting organizational alignment, and guiding transformational efforts within the PNP. The practical application of PGS principles through initiatives such as Project HUG and Community Service-

Oriented Policing, Feeding Program to Persons Under Police Custody, Checkpoint Carolling and Gift Giving underscores the importance of localized implementation in achieving governance objectives.

### Strategies and Challenges in the Implementation

The strategies and challenges to the implementation of the Performance Governance System (PGS) provide crucial insights into the challenges faced by participants in Carcar City, Lapu-Lapu City, and Cebu City. By analyzing the facilitators, which enable progress, and the barriers, which impede it, we can gain a comprehensive understanding of the factors influencing the successful implementation of PGS in these locales.

Table 2 Strategies and Challenges in the Implementation

Themes (Challenges)	Core Ideas
Organizational Resistance and Change Management	<ul style="list-style-type: none"> <li>Resistance to change and limited buy-in among personnel</li> <li>Resistance to change and low buy-in from personnel</li> </ul>
Resource and Capacity Constraints	<ul style="list-style-type: none"> <li>Inadequate training, resource constraints, and poor communication about PGS benefits</li> <li>Constraints in resources (financial and human) hinder long-term implementation</li> <li>Limited financial resources, logistical support and personnel</li> </ul>
External and Structural Disruptions	<ul style="list-style-type: none"> <li>External factors such as natural calamities and threats of illegal drugs</li> <li>Leadership transitions and personnel reassignments disrupt continuity</li> </ul>
Themes (Strategies)	
Strategic Alignment and Performance Monitoring	<ul style="list-style-type: none"> <li>Cascading activities and strategic initiatives</li> <li>Regular operations review and monitoring by the Technical Working Group (TWG)</li> <li>Cascading directives and systematic training sessions to ensure alignment</li> </ul>
Collaboration and Stakeholder Engagement	<ul style="list-style-type: none"> <li>Community engagement and total commitment</li> <li>Cascading activities, regular supervision and alignment with the PNP Scorecard</li> </ul>
Capacity Building and Continuous Improvement	<ul style="list-style-type: none"> <li>Training sessions to ensure alignment</li> <li>Proactive measurement framework</li> </ul>

### Organizational Resistance and Change Management

Employees and leaders who are afraid of the unknown, feel intimidated by change, or are just used to the status quo are usually the ones that resist. Overcoming resistance and guaranteeing a successful PGS deployment

require effective change management, which involves stakeholder involvement, clear communication, and support systems. Organizations can lessen opposition and facilitate a more seamless shift to performance-based governance by addressing concerns, offering training, and cultivating a culture of continuous improvement (Basu & Ghosh, 2021).

Furthermore, participants identified several challenges that hinder the effective implementation of PGS. These include low buy-in or acceptance among some police officers, resistance to change, pessimism, doubt, and criticisms. Additionally, limited capabilities such as financial resources, logistics, and personnel competencies pose significant challenges. The lack of support from local government units (LGUs) and other stakeholders further exacerbates these barriers, underscoring the importance of collaborative efforts in governance initiatives. This is aligned to the study of Jamil (2020) stating that choosing pertinent Key Performance Indicators (KPIs), upholding a performance-oriented culture, and integrating the system with current technologies are challenges faced by many different organizations. The system's effectiveness may also be hampered by inadequate communication and a shortage of qualified staff. Organizations must promote open communication, ongoing feedback, and a flexible structure that fits both strategic objectives and worker requirements in order to overcome these obstacles. Participant mentioned that:

*"Most of us is not buying in the idea of measuring future targets considering its limited capabilities like financially and logistically as well as the competencies of the personnel"-P001*

The same participant also added that:

*"Cebu City may encounter resistance to change among officers, staff, or leadership. They may also encounter resource constraints, including financial, logistical, and human resources. Limited resources can greatly affect the implementation of PGS". -P001*

Another participant also stated that:

*"Clear communication and cascading is essential to ensure everyone understand the goal. If PGS objective are not clearly communicated or if there's doubt in expectations, it can hinder the alignment with performance management. Effective communication, training programs, and the establishing of the supportive organizational culture that embrace change is continuous improvement". -P002*

The participant from Lapu-lapu also shared that the changes in the personnel will result to discontinuity of the implementation of the different programs. Participant shared that:

*"For Low PGS "buy-in", glad to say, that with regards to LCPO our strategy partners are doing their duties to manage and issue in the implementation of Performance Governance System to generate 100% support of the PNP personnel. Slowly, LCPO has been recuperating the most of the personnel has adopted and started to live with the new system. For the Attitude towards Change, it is obligatory upon us to fully internalize and cascade this good governance down to the lowest ranking individual in the field for them to visualize the good benefit of the new system that we are offer to the organization". -P002*

*"The Abrupt Changes in Leadership and Reassignment of Personnel. Oftentimes, leaders set different programs priorities and sudden or abrupt reassignment of personnel adversely affect the effectiveness of the program being implemented within the unit. The continuity of the implementation of program in a given unit is being hindered by the sudden transfer or reassignment of commanders as well as personnel or officers with technical capabilities to implement the said program. When this happens, program especially those that are considered continuing or needs long term implementation will be hampered. Resources both human and financial are wasted". - P002*

## External and Structural Disruptions

Moreover, external factors, such as economic resources, infrastructure, and access to technology, also play a critical role in influencing the feasibility and effectiveness of PGS implementation. Challenges stemming from

natural calamities, threats of illegal drugs, and resistance to change among officers, staff, and leaders further compound the complexities faced by participants. This result is supported by the study of Sullivan and Madsen (2023) The implementation of a Performance Governance System (PGS) depends on a number of external elements, including infrastructure, financial resources, and technological accessibility. It may be difficult for organizations in areas with little economic resources to pay for the technology and training needed to carry out a PGS successfully. Furthermore, inadequate infrastructure may make it difficult to integrate PGS with current systems, and restricted access to contemporary technology may make data gathering and processing procedures more complex. According to recent studies, these external constraints may make it difficult for businesses in underdeveloped nations to put strong performance governance frameworks in place. Participant respondent:

*“Implementation is affected both internal and external factors such as organizational structure, human resource, resource-allocation, internal processes/system and procedures”-P003*

Another challenge that participants have observed is the occasional imbalance of power within the Technical Working Group (TWG), which at times may overshadow other voices and perspectives within the organization. While the TWG serves as a vital forum for collaboration and decision-making, its dominance in certain situations can inadvertently marginalize the contributions of other stakeholders and hinder the inclusivity of the governance process. This imbalance of power within the TWG can manifest in several ways. For instance, certain members may exert undue influence or assert their authority to push forward specific agendas or priorities, potentially overlooking the diverse perspectives and expertise present within the organization. Additionally, the TWG's dominance may lead to a lack of transparency and accountability in decision-making processes, as key decisions are made without sufficient input or scrutiny from other stakeholders. Moreover, the overpowering nature of the TWG can contribute to a sense of disempowerment among other members of the organization, diminishing their motivation to actively engage in the governance process. This lack of inclusivity not only undermines the effectiveness of governance initiatives but also hampers organizational cohesion and morale (Morgeson & Humphrey, 2021). Participant shared:

*Yes, Sir there is another challenges, an example of it is sometimes Sir our Advisory Group members exercise overpower.”-P001*

### **Resource and Capacity Constraints**

Employee comprehension and adoption of the new system may be hampered by inadequate training and unclear communication, and the ability to maintain long-term implementation may be constrained by a lack of human and financial resources. The lack of manpower and logistical support frequently exacerbates these issues, making it challenging to completely incorporate PGS into day-to-day operations (Basu & Ghosh, 2021). Participant shared:

*“Implementing Performance Governance System often requires resources, including personnel, training, and technology. A lack of resources can impede the effective integration of performance management with PGS objectives. For instance, if there is an inadequate training on the new system, officers may struggle to adapt”. -P001*

Participant 2 also added that:

*“The Abrupt Changes in Leadership and Reassignment of Personnel. Oftentimes, leaders set different programs priorities and sudden or abrupt reassignment of personnel adversely affect the effectiveness of the program being implemented within the unit. The continuity of the implementation of program is a given unit is being hindered by the sudden transfer or reassignment of commanders as well as personnel or officers with technical capabilities to implement the said program. When this happens, program especially those that are considered continuing or needs long term implementation will be hampered. Resources both human and financial are wasted”. -P002*

In addition, strategies identified by the participants include cascading activities, regular supervision, and strategic initiatives aimed at subordinate units. These activities serve to disseminate information, provide guidance, and ensure alignment with organizational goals. The commitment and understanding of PNP personnel, particularly

frontlines, are also highlighted as facilitators, emphasizing the importance of stakeholder engagement and buy-in for successful implementation.

### Strategic Alignment and Performance Monitoring

Strategic alignment guarantees that PGS's aims and objectives align with the organization's overarching strategy, promoting unity throughout all departments and levels. Contrarily, performance monitoring offers the means to monitor development, evaluate results, and make required corrections (Chen, Liu, Zhang, 2022). Participant emphasized:

*“The City Police Office addresses the low PGS buy-in through continuous cascading activities, regular supervision during the conduct of operations review, Technical Working Group meetings and other strategic activities on the subordinate units in order to ensure the involvement and participation of all personnel in the Police Office”-P002*

Another participant also added that:

*“The Technical Working Group of the Police oversees the effective and efficient implementation of the PNP P.A.T.R.O.L. PLAN 2030. The champions of governance worked hand in hand with CPSMU and Advisory Group on the conduct of regular operations review”. -P002*

### Collaboration and Stakeholder Engagement

In Carcar City, the strategies to implementing the Performance Governance System (PGS) include the total commitment and understanding of PNP personnel who serve as the frontline in delivering public services. This finding resonates with existing literature emphasizing the importance of organizational commitment in successful governance system implementation (Snyder, 2019). Participant shared:

*“Total commitment and understanding of the PNP personnel who are assigned in the field or the frontliners of the services of what the public needs most”. -P001*

Another participant also stated that:

*“Strategic Alignment ensure that PGS policies are aligned with the overall strategic objective of the organization. Regularly review and update policies to reflect changes in the organizational strategy and goals”. -P002*

Carcar City's commitment to operational excellence is evident in their wholehearted embrace and internalization of the PNP Peace and order Agenda for police Transformation and upholding the Rule-Of-Law (P.A.T.R.O.L.) Plan 2030. Going beyond mere adoption, they have implemented a rigorous system of measurement to gauge their progress, meticulously assessing both lags and leads concerning target setting. This strategic approach underscores Carcar City's proactive stance towards performance management. By identifying lags, they can pinpoint areas where progress is slower than anticipated, allowing for timely interventions to address underlying issues and bottlenecks.

Also, Carcar City PNP not only acknowledges but actively prioritizes the crucial role of cascading directives and strategies from higher headquarters down to every unit within the organization. This recognition stems from a deep understanding of the challenges inherent in implementing the Performance Governance System (PGS) and the imperative of fostering alignment and coordination across all levels.

Moreover, the same authors above stated that cascading serves as a mechanism for ensuring consistency and coherence in the implementation of PGS initiatives across different units and departments. It enables Carcar City PNP to synchronize efforts, minimize duplication of work, and maximize the collective impact of their endeavors. Furthermore, cascading facilitates feedback loops, allowing for the identification of emerging challenges and the timely adjustment of strategies as needed. This iterative process of communication and

collaboration enhances organizational agility and adaptability, enabling Carcar City PNP to respond effectively to evolving circumstances and emerging threats. Participant shared that:

*“In order for us to overcome these challenges sir, it is very important to do cascading from the higher headquarters down to the individual level”. -P001*

The strategies identified in Lapu-Lapu City's PGS implementation include cascading activities, regular supervision, and strategic activities conducted on subordinate units. These facilitators underscore the importance of organizational processes and oversight mechanisms in driving implementation success. Participant expressed that:

*“Lapu-Lapu City Police Office is consistently educating its personnel through the conduct of cascading. Likewise, we see to it that our objective is aligned with the PRO and PNP Scorecard through the constant utilization of review. With alignment, we are ensuring that each and every one of us is going in the same direction and all our initiative and activities are directly contributing to the accomplishment of the overall vision.”-P002*

### **Capacity Building and Continuous Improvement**

Further, Carcar City places a strong emphasis on competency-based training and seminars, designed to enhance the skills and expertise of its personnel. These sessions cover a diverse range of topics, from tactical operations and investigative techniques to community engagement and crisis management. By ensuring staff members get useful, job-specific skills that match the organizations' goals, these training programs are necessary to enhance workers' overall performance and flexibility. Organizations can make sure their staff members are ready for both expected and unexpected problems by emphasizing a variety of subjects, including tactical operations, investigative methods, community involvement, and crisis management (Salas et al., 2015; Noe, 2017).

By tailoring training programs to the specific needs and challenges faced by Carcar City PNP, these initiatives equip officers with the tools and knowledge necessary to excel in their roles and adapt to evolving circumstances. Furthermore, Carcar City's commitment to continuous learning extends beyond traditional training settings, encompassing opportunities for hands-on experience and real-world application. Through practical exercises, simulations, and on-the-job learning opportunities, officers have the chance to reinforce their skills and test their capabilities in a controlled environment. Participant shared that:

*Our unit conducts continuous learning by doing cascading and competency trainings and seminars sir”. -001 P*

The development and subsequent implementation of strategies in Carcar City are meticulously orchestrated through the convening of Technical Working Group (TWG) meetings. These gatherings serve as dynamic forums where multidisciplinary teams collaborate, brainstorm, and strategize to address the diverse array of challenges facing the organization. Participant expressed that:

*“These strategies Sir were developed and implemented by conducting TWG or Technical Working Group meetings”. -P001*

One of the successful program is the project Hug. The participant mentions their involvement in Project HUG (*Hatag Ubanan ug Gugma*), an initiative related to PGS. This highlights the practical application of PGS principles at the local level, contributing to governance enhancement within the participant's police station. Participants shared:

*“PGS is a globally recognized system and was adopted by the PNP to raise PNP's standard of governance.”-001P*

With the successful implementation of a multitude of strategic initiatives, Carcar City has progressed to the Institutionalizing stage, marking a significant milestone in its journey towards organizational excellence. This pivotal phase signifies a maturation of processes and systems, as well as a heightened institutional readiness to undergo the rigorous Audit Process—a testament to Carcar City's unwavering commitment to performance governance and continuous improvement. Participant shared that:

*We are already in the Institutionalization Stage sir and are ready to signify for the Audit Process which means that we are ready to proceed to the next stage”. - 001 P*

The implementation of the Performance Governance System (PGS) in Carcar City has had a profound impact on the community, extending beyond organizational boundaries to foster a culture of shared vision and commitment among its people. Through the transparent and systematic approach facilitated by the PGS, individuals within Carcar City have come to recognize the intrinsic importance of effective governance practices and have become deeply invested in the collective vision for their city's future (Sullivan, & McKinley, 2022).

One notable outcome of the PGS implementation is the heightened awareness among residents regarding the significance of good governance in driving sustainable development and progress. By providing a structured framework for decision-making and accountability, the PGS has empowered citizens to actively engage in the governance process, ensuring that their voices are heard and their concerns are addressed. Participant happy shared that:

*“Before, when you talk about PGS, others will just respond “Naa pa diay na? or Wala manay gamit oy”, and now, most of our personnel already realize its importance and are already committed with our Vision” -001 P*

Before, when you talk about PGS, others will just respond if PGS is still existing or it’s no use anymore. But now, most of us already realize its importance and are already committed with our vision-001P

Another significant outcome resulting from the implementation of the Performance Governance System (PGS) is the marked improvement in transparency and accountability within the Philippine National Police (PNP) system. By adopting structured frameworks for performance monitoring and reporting, the PNP has enhanced its ability to uphold high standards of integrity and accountability across all levels of operation. Through the PGS, the PNP has implemented mechanisms to ensure that processes and decisions are conducted in a transparent manner, with clear lines of accountability established for all stakeholders. This increased transparency not only fosters trust and confidence among the public but also strengthens internal cohesion and morale within the organization. Participant shared:

*With the use of PGS sir, it helps the PNP improve its transparency and accountability. -001P*

Furthermore, the implementation of the PGS has led to improvements in the timely disbursement of pay and allowances to PNP personnel. By streamlining administrative processes and enhancing financial management systems, the PNP has been able to ensure that its personnel receive their rightful compensation promptly and without delays.

*Nowadays sir, our Pay and Allowances are received on time”. - 001 P*

## Policy Implications/Recommendation

The participants emphasized the necessity for institutions to establish clear policies regarding customer focus, leadership commitment, evidence-based decision-making, improvement the rule-of-law, and good governance performance evaluation to ensure the successful implementation of the Performance Governance System (PGS). This highlights the importance of formal guidelines and frameworks that mandate disseminating PGS-related knowledge and skills throughout the organization. By providing clear directives on customer focus (Clause 5.1.2. ISO 9001:2015), institutions can ensure that PGS strategies and objectives are effectively communicated and understood at all levels, fostering alignment and ownership among personnel and external stakeholders or customers. The following themes below are stipulated and discussed accordingly.

Themes	Core Ideas
Strategic Alignment and Stakeholder Collaboration	<ul style="list-style-type: none"> <li>Establish policies emphasizing strategic alignment, robust feedback mechanisms, and multi-stakeholder partnerships to sustain PGS implementation.</li> </ul>

	<ul style="list-style-type: none"> <li>Formalize policies on cascading, mandatory training, and competency development.</li> </ul>
Continuous Improvement and Capacity Building	<ul style="list-style-type: none"> <li>Focus on continuous learning and adaptability through community engagement and proactive resource management.</li> <li>Enhance feedback mechanisms, data-driven management, and community engagement to sustain PGS implementation.</li> <li>Strengthen group discussions and capacity- building initiatives to ensure stakeholder alignment and buy-in.</li> </ul>
Data-Driven Governance and Accountability	<ul style="list-style-type: none"> <li>Regularly review and update policies to reflect organizational changes.</li> </ul>

### Strategic Alignment and Stakeholder Collaboration

This theme emphasized on aligning corporate policies with more general strategic objectives. In order to maintain the relevance, efficacy, and sustainability of Performance Governance System (PGS) implementation, it also highlights the importance of multi-stakeholder alliances and strong feedback systems (Liu, Zhang, & Wang, 2021).

*“Strategic Alignment ensure that PGS policies are aligned with the overall strategic objective of the organization. Regularly review and update policies to reflect changes in the organizational strategy and goals”-002P*

He added that:

*“It ensures aligned with the overall strategic objectives of the organization”-002P*

Additionally, by strategically aligning PGS initiatives with organizational priorities, resources can be effectively allocated, and efforts can be directed towards achieving key objectives. Additionally, the participant highlights the need for regular review and update of policies to keep pace with evolving circumstances and emerging challenges. This ongoing evaluation ensures that policies remain relevant, responsive, and aligned with organizational goals. Moreover, it enables organizations to adapt to changing dynamics and seize opportunities for improvement (OFI) pursuant to ISO 9001:2015 Clauses 9.3.2. to 9.3.3. By prioritizing evidence-based decision making and continuous policy review, institutions can enhance their agility, resilience, and effectiveness in navigating complex governance landscapes and driving sustainable performance outcomes. Participant 2 shared:

*Evidence-based ensure that PGS policies are aligned with the overall strategic objective of the organization. Regularly review and update policies to reflect organizational strategy and goals changes. – 002P*

### Continuous Improvement and Capacity Building

It highlighted how important it is to promote a culture of ongoing learning and flexibility. To guarantee that staff and stakeholders are prepared to handle changing issues, it consists of community involvement, proactive resource management, and established procedures for cascade training and competency development (Nguyen & Ngo, 2023). Participant shared:

*“So, to ensure long-term sustainability of Performance Governance System in our unit, we actively collaborate with stakeholders, align the PNP core values to our unit objectives, and adapt to accommodate the evolving organizational needs and complexity of work, and continuous training and development”-003P*

He added that the policy that needed support continuously for improvement is that:

### *“Community Engagement and Partnership Policy, Sir”- P003*

Competency-based, required, and cascading training are crucial for the efficient application of rules inside businesses. These training techniques increase performance, guarantee corporate compliance, and boost policy acceptance (Choi & Lee, 2023). Participant shared that:

*“Cascading, Mandatory and Competency Trainings are very essential in the implementation of PGS, Sir”-P001*

In addition:

*“By conducting meetings and brainstorming and also Focused-Group Discussions, policies formulated and adjusted to support the continuous and sustainable implementation of PGS”-001P*

### **Data-Driven Governance and Accountability**

It focused on improving feedback channels, conducting frequent policy reviews, and integrating data-driven decision-making processes. It emphasizes how crucial it is to use data and frequent evaluations to promote governance enhancements and guarantee that the PGS stays in line with organizational and external developments (Karin & Tariq, 2022). Participant 3 shared:

*“We have to establish mechanisms for collaborating with community organizations and leaders; so we have to determine strategies for establishing positive relationships with the community and formalize policies to strengthen police-community partnerships”-003P*

### **Cross Cases**

The implementation of the Performance Governance System (PGS) in Carcar City, Lapu-Lapu City, and Cebu City reveals both similarities and differences, as highlighted by the insights shared by participants during interviews. These observations shed light on the nuanced approaches and contextual considerations shaping the PGS implementation process across these locations.

Table 4 Cross Case

	Case Units		Explanation
	Similarities	Differences	
<b>Conceptualization of PGS in the Implementation</b>			
Strategic Governance and Organizational Alignment	01, 02, 03		Three of the participant had the same idea that the framework of PGS served as a holistic approach/complete approach as it provides a strategic and systematic good governance that aligns to the organization.  Further, in order to effectively ensure that an organization's goals are realized through ongoing monitoring, assessment, and teamwork, performance management and collaborative management efficiency are essential components of a Performance Governance System (PGS).  Performance management, which uses precise metrics and frequent feedback to
Performance Managements and Efficiency	01, 02, 03		
Collaborative Management and Efficiency	01, 02, 03		

			promote improvement, makes sure that team and individual outputs are in line with the organization's goals. When combined, they guarantee that PGS is not only responsive and flexible but also well-structured, which improves responsibility, decision-making, and overall organizational effectiveness.
Strategies and Challenges in the Implementation	Case Units		
	Similarities	Differences	
Organizational Resistance and Change Management	01, 02, 03		A number of important issues must be resolved for a Performance Governance System (PGS) to be implemented successfully. Employees and leaders may oppose new systems; in order to overcome these obstacles, effective communication, training, and leadership are essential. This makes organizational resistance and change management essential. Long-term performance might be hampered by resource and capacity limitations, such as a lack of funding or staff, which call for proactive resource management. Furthermore, PGS stability may be impacted by structural and external shocks, such as organizational or economic changes, which calls for flexibility.
Resource and Capacity Constraints	01, 02, 03		
External and Structural Disruptions	01, 02, 03		
Strategic Alignment and Performance Monitoring	01, 02, 03		For the strategies, Performance monitoring and strategic alignment guarantee that the system is in line with the objectives of the company and is routinely evaluated for efficacy. Gaining support and making sure the system satisfies everyone's needs need cooperation and stakeholder engagement, while capacity building and continual improvement promote a culture of learning and adaptability that keeps the PGS effective and relevant over time. For a PGS to be implemented successfully and sustainably, all of these issues must be taken into consideration.
Collaboration and Stakeholder Engagement	01, 02, 03		
Capacity Building and Continuous Improvement	01, 02, 03		
Policy Implications/Recommendation	Case Units		
	Similarities	Differences	
Strategic Alignment and Stakeholder Collaboration	01, 02, 03		All of the participants shared the same ideas from all the themes under policy

Continuous Improvement and Capacity Building	01, 02, 03		implications. They emphasized that organizations should concentrate on strategic alignment to make sure goals reflect the larger objectives and stakeholder participation to garner support for a successful Performance Governance System (PGS) deployment. Along with using data-driven governance for transparent, accountable, and well-informed decision-making, they should also place a high priority on ongoing development through capacity building to adjust to changes. These components guarantee PGS's continued relevance, effectiveness, and responsiveness.
Data-Driven Governance and Accountability	01, 02, 03		

The three cases shared the same experiences and ideas from all the themes which highlights alignment with vision: All three locations emphasize the importance of aligning their initiatives and activities with a common vision. Whether it's being highly capable, effective, and credible police stations by 2030 or contributing directly to the accomplishment of the overall vision (Lapu-Lapu City), they share a unified goal for organizational improvement. Leadership commitment is also identified as a crucial factor for successful PGS implementation across all locations. Strong leadership support is essential for driving organizational change and fostering a culture of accountability and excellence. Community engagement and involvement are highlighted as integral components of the PGS process in all locations. They recognize the importance of soliciting input from stakeholders and fostering partnerships to ensure the success of PGS initiatives. This is congruent to the study of Alos et al. (2024) stated that a fair and efficient law enforcement system is built on strong police-community interactions. Notably, engaged community members establish a system of checks and balances. balances, encouraging openness in police operations and making officers answerable for their deeds.

In the same manner, each location emphasizes the use of performance metrics and key indicators to measure progress towards their PGS goals. This data-driven approach enables them to track their performance, identify areas for improvement, and make informed decisions. These claimed was supported by the statements of the participants as they shared:

*When you talk about similarities sir, these areas or places only have one vision which is by 2030, we shall be highly capable, effective and credible police station. -001P*

Participant 2 added:

*I could say that each and every one of us is going in the same direction and all our initiatives and activities are directly contributing to the accomplishment of the overall vision. -002P*

Also, participant 3 shared:

*When it comes to similarities, here's the following: Utilization of the PGS framework for strategic management. I mean, all areas use the PGS framework as a common strategic management tool to enhance governance and improve organizational performance; Leadership commitment is crucial for successful implementation; Community engagement and involvement in the PGS process; Use of performance metrics and key indicators to measure progress. -003P*

Though both cases have similarities in terms of alignment of vision, utilization of the PGS framework, leadership commitment, community engagement, and use of performance metrics, Carcar City, Lapu-Lapu City, and Cebu City have differences such as Cebu City, being an urban area, faces different challenges and opportunities compared to rural areas like Carcar City. Urban areas often deal with more complex issues related to population

density, infrastructure, and diverse communities. This dynamic can impact the feasibility and effectiveness of PGS implementation, as well as resource allocation.

In terms of financial and logistical differences Carcar City specifically mentions financial and logistical differences as factors that may influence PGS implementation. These differences may relate to varying levels of economic resources, infrastructure, and access to technology between regions, which can affect the execution of PGS initiatives. They shared:

*With the differences sir, maybe, financially and logistically. -P001*

*Local knowledge and practices also impact the adaptation of PGS technologies, as they need to align with existing farming method. Additionally, economic resources, infrastructure, and access to technology vary between regions, affecting the feasibility and effectiveness of PGS implementation. -P002*

*Differences, on the other hand, are the following: Urban (Cebu City) vs Rural (Carcar City) dynamics. Cebu City as an urban area may face different challenges and opportunities compared to the rural areas. Urban areas often deal with more complex issues related to population density, infrastructure, and diverse communities; and the allocation of resources for PGS implementation may differ based on the size, population, and economic capacity of each area. -P003*

## IMPLICATION AND CONCLUDING REMARKS

### Implication for Practice

The study findings highlight the pivotal role of establishing clear and comprehensive policies in driving the effective implementation of the Performance Governance System (PGS). These policies, spanning areas such as customer focus, leadership commitment, evidence-based decision making, improve the rule-of-law and good governance performance evaluation serve as essential blueprints guiding organizational efforts. By prioritizing the creation of formal guidelines and frameworks, organizations can cultivate a structured environment that fosters consistency, accountability, and alignment with overarching organizational goals. These policies act as guiding principles that provide clarity and direction, ensuring that all stakeholders are on the same page regarding the expectations and requirements of PGS implementation. Moreover, they serve as guardrails, helping organizations navigate complex governance landscapes and make informed decisions in line with their strategic objectives. Through the establishment of robust policies, organizations lay a solid foundation for successful PGS implementation, setting the stage for sustainable governance practices and organizational excellence.

Organizations should invest in customer focus initiatives to equip personnel with the necessary knowledge, skills, and competencies required for PGS implementation. This includes providing regular training programs, workshops, and seminars focused on PGS concepts, strategic alignment, stakeholder engagement, and performance management.

Organizations should prioritize stakeholders with top management leadership commitment, engagement and collaboration to foster ownership, buy-in, and accountability for PGS initiatives. This involves actively involving internal and external stakeholders, including community organizations, leaders, and partner agencies, in decision-making processes and implementation efforts.

Organizations should institutionalize mechanisms on evidence-based decision making, improve the Rule-of-Law Index, and good governance performance evaluation through continuous learning, evaluation, and improvement within the PGS framework. This includes regularly reviewing and updating policies, performance metrics, and strategies based on feedback, lessons learned, and changing circumstances.

### Implication for Future Research

Future research could explore the long-term impact and sustainability of PGS implementation. Longitudinal studies tracking organizational performance outcomes, stakeholder perceptions, and governance practices can provide insights into the effectiveness and durability of PGS initiatives.

Comparative studies across different organizational contexts, sectors, and regions can offer valuable insights into the factors influencing PGS implementation success. By examining variations in governance structures, stakeholder dynamics, and contextual factors, researchers can identify best practices and lessons learned applicable across diverse settings.

Future research could focus on developing and validating comprehensive good governance performance evaluation frameworks for assessing the effectiveness and impact of PGS implementation. This includes designing standardized metrics, tools, and methodologies for measuring governance performance, stakeholder engagement, and organizational outcomes.

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