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A Balanced System of Indicators for the Implementation of the Region's Strategy Based on Project Activities

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ABSTRACT

Relevance. In today's increasingly complex socio-economic landscape, the strategic planning of regions in the Russian Federation requires re-evaluation of traditional approaches to developing a system of indicators. **The objective** of the article is to adapt the Balanced Scorecard concept to create a balanced system of indicators that ensures the consistency and adaptability of regional strategy in the context of digital transformation. **Methods.** The study is based on a systems and interdisciplinary approach, which combines theoretical analysis, correlation of strategic models, and elements of applied design. **Scientific significance.** The article presents the structure and principles to create a model, which combines program-targeted and project-based approaches into a single hierarchical architecture for assessing the implementation of regional development strategies. The authors substantiated its effectiveness and practical implication for management flexibility and improved transparency. Special emphasis is focused on incorporating digital monitoring and visualization tools.
Keywords: strategic planning; regional development; system of indicators; project management; Balanced Scorecard; digital transformation; strategy monitoring

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INTRODUCTION

The contemporary system of strategic planning, based on Federal Law No. 172-FZ of 28.06.2014 (amended on 13.07.2024) "On Strategic Planning in the Russian Federation",[1] requires the use of quantitative and qualitative indicators to reflect the goals of development. However, their coherence and comparability remain problematic: over 2,400 strategic documents contain hundreds of indicators, which makes their integration complicated.

Since 2018, national projects, based on the principles of project management, have become a key instrument for strategic planning. Nevertheless, growing uncertainty and digitalisation requires new approaches combining project-based and program-targeted methods, particularly at the regional level, where it is significant to adapt goals to local conditions.

ANALYSIS OF EXISTING APPROACHES TO STRATEGIC PLANNING OF REGIONS

In view of escalated socio-economic turbulence, strategic planning becomes of particular significance for ensuring a sustainable development of regions in the Russian Federation. Its effectiveness directly depends on its capabilities for coordinating national and regional priorities, adapting to changing conditions, and upgrading tools for strategy implementation [1].

Scientific literature defines several key approaches to the strategic planning of regional development:

The institutional approach, which according to research by V.L. Tambovtsev and I.A. Rozhdestvenskaya [2] focuses on the quality of the institutional environment as a critical factor for successful strategies. It allows identifying deep-rooted reasons of failures caused by administrative traditions, professional level of managers, and interdepartmental coordination [3]. However, a complicated formalising of institutional factors within a monitoring system hinders its practical implication.

2. The program-targeted approach used predominantly in Russia [4, 5] is implemented through a hierarchical system of state programmes. According to the studies, its main advantage is consistency with the budgetary process. However, superfluous centralisation generates formalism and a loss of regional specificity [6].

3. The project-oriented approach, extensively introduced since 2018, implies the use of strategies through specific projects with clear indicators. L.E. Ilicheva and A.V. Lapin [7] substantiate an effective adaptation of the Balanced Scorecard (BSC model) concept by Kaplan and Norton [8] involving four interconnected perspectives: financial, customer, internal processes, and innovations. As the authors point out, the key benefit of this approach is the ability to translate strategy into a set of measurable indicators and review them in real time [9].

4. The innovation-cluster approach, which, according to L.M. Gokhberg and T.E. Kuznetsova, is the most effective for regions with a developed scientific and production infrastructure; however, it requires significant starting conditions [10].

5. The spatial approach is relevant for territories with distinguished differentiation, such as the Far East or northern regions [11, 12].

As the analysis shows, contemporary practice of Russian strategic planning combines program-targeted and project-based approaches. The institutionalisation of the latter was started with the adoption of the Decree of the Government of the Russian Federation No. 1288 of 31.10.2018 "On the Organisation of Project Activities in the Government of the Russian Federation"[2] and it has developed within new standards for project activities, including the "New National Projects for the Period 2025–2030".[3] In the viewpoint of researchers, the key benefits of this approach are

[1] URL: https://www.consultant.ru/document/cons_doc_LAW_164841/

[2] URL: https://www.consultant.ru/document/cons_doc_LAW_310151/

[3] URL: https://legalacts.ru/doc/novye-natsionalnye-proekty-na-period-2025–2030-godov/

the possibility of integration into digital platforms ("Electronic Budget", GAS "Upravleniye" [Management]) [13–15], the creation of transparent monitoring mechanisms, and the assessment of long-term effects through *ex-ante* and *ex-post* evaluations [16, 17].

Thus, combining project methodology with the principles of the Balanced Scorecard makes a promising basis for increasing the effectiveness of strategic planning, ensuring both strategic integrity and specifics of operation.

RESEARCH METHODOLOGY

The methodological foundation of the research includes a synthesis of the program-targeted and project approaches in managing social-economic development of regions with the subsequent adaptation of the Balanced Scorecard (BSC) concept to the conditions of regional strategic planning.

The authors employed in their research:

- content analysis method, used to explore regulatory legal acts, strategic documents of federal and regional levels (including state programmes and national projects), as well as official sources of statistical information;
- comparative analysis method, aimed at comparing the *pros* and *contras* of program-targeted and project-based approaches, as well as international and domestic experience of strategic management;
- system-structural method allowing to identify key components of the indicator system (high-level and project-based), their interrelation, and decomposition levels;
- methods of expert evaluation and deductive reasoning, employed in formulating the classification of indicators and creating the logic of a balanced monitoring system;
- project method, which provides specified detailing of strategic goals up to the level of specific projects, activities, and metrics, and enables to determine a logical hierarchy of performance indicators;
- methods of visual modelling, in particular creating a strategic alignment and indicator scheme based on an adaptation of the BSC model, which allowed for substantiating the mechanism to integrate strategic and project levels of planning and monitoring.

The works of domestic and foreign scholars laid the theoretical foundation for this research in the domain of strategic management, institutional economics, project management, and regional planning, supported by methodological materials from federal executive authorities, GOST standards, and provisions of the Standard for New National Projects for 2025–2030.

The empirical base included official documents of strategic and programme planning for subjects of the Russian Federation, materials from the GAS "Upravleniye", the GIIS "Electronic Budget", data from Rosstat and analytical centres of monitoring national project implementation, open digital dashboards, and reports from regional project offices.

RESULTS

Creating an efficient indicator system is one of the most complicated methodological tasks of modern strategic planning. As scholars note, the existing practice of developing strategic documents in Russian regions encounters notable problems in reconciling quantitative and qualitative indicators, which hampers the evaluation of the real efficiency of management decisions [18, 19].

Several approaches to classify strategic development indicators have been established in the scientific literature. The most conventional one involves their differentiation by levels of management (federal, regional, or municipal), which allows for taking into account of the specifics of territorial development [20]. Concurrently, experts emphasise the particular significance of combination of quantitative and qualitative indicators, which provide a comprehensive evaluation of socio-economic processes [21]. Another important aspect is the time horizon of indicator measurement, since, according to a number of scholars, only analysis of long-term dynamics allows for an assessment of development sustain-

ability of a territory [22]. To form an indicator system, it is necessary to take into account the multifaceted feature of socio-economic development [33], including environmental aspects of sustainability [34].

Modern researchers point out considerable methodological problems in existing indicator systems [23]:

- extreme focus on process indicators counter to assessing final outcomes [24];
- insufficient adaptability to external changing conditions [25];
- lack of comprehensive consideration of social and environmental effects;
- limited opportunities for public control [26];
- gap between strategic goal setting and project management [27].

To overcome these limitations, experts suggest a number of solutions. Firstly, it is necessary to analyse indicator dynamics in retrospect and prospect, which helps to evaluate the real contribution of strategic measures [29]. Secondly, it is important to use benchmarking methods, when establishing target values for indicators, [30]. Thirdly, the indicators should be interpreted in the context of the overall logic of strategy, not in isolation [31]. Particular attention should be paid to developing forecast trajectories for the changes of key indicators [32] and adaptation of the indicator system to specific aspects of a particular territory [28].

Practical experience in forming indicator systems within national projects demonstrates the importance of a consistent methodological approach. Research works indicate that the process commences from formulating top-level strategic goals, which later go through in a multi-step decomposition and adaptation to regional conditions. Modern monitoring information systems, such as GAS "Upravleniye" are of particular significance in this context, since they guarantee transparency and swift evaluation of the achievement of strategic benchmarks.

Thus, sophistication of the indicator system for strategic planning necessitates comprehensive methodological approaches, which combine methodological accuracy, adaptability to changing circumstances, and a focus on reaching real, measurable effects of socio-economic development [35]. As international practice proves: only a balanced indicator system, that takes all aspects of regional development in consideration, can become a reliable instrument for making effective management decisions.

The program-targeted approach, institutionalised in law, is fundamental in the Russian managerial paradigm of strategic planning. However, the project method has a number of advantages (*Table 1*).

The program-targeted approach, based on state programmes and strategies, enables solving large-scale, long-lasting tasks. However, it is distinguished by insufficient flexibility and complex monitoring capacity due to lengthy implementation process. Conversely, the project-based approach is of high adaptability, distinctive goal measurement capacity, as well as efficient resource control, which ensures swift curbing of nascent risks [36].

The choice between these two options depends on the tasks of solution: operational solutions are perfectly fit for the project method, while the program-targeted approach is relevant for complex strategic directions, if monitoring mechanisms upgraded.

Modern technologies considerably expand the capabilities of strategic management. When indicators are visualised by means of strategy maps and dashboards (including the BSC model), it improves transparency and control efficiency. The integration of AI is of special interest, since it allows for the following activities:

- analysis of big data to forecast socio-economic fluctuations;
- optimisation of planning processes by means of modelling different scenarios;
- sophistication of strategic management at the corporate level [37–40].

Such innovative approaches lay the foundation for a radically new level of strategic

Table

Comparison of Approaches Towards the Formation of Indicators of Regional Development Strategies

Criterion	Program-targeted approach	Project-based approach
Formation of indicators	Established on the basis of long-term strategies and state programmes focused on general development goals	Defined for each project considering specific tasks, timelines, and resources, ensuring clarity and measurability of goals
Achievement of indicators	Accomplished through the implementation of programme activities, often with lengthy timelines and complex coordination	Achieved through project management with clear control over timelines, budget, and results, allowing for flexible response to changes
Flexibility and adaptability	Limited flexibility due to rigid programme structure and long implementation timelines	High flexibility, possibility to adapt projects to changing conditions and priorities
Stakeholder involvement	Limited involvement of stakeholders in the planning and implementation processes of programmes.	Active engagement of stakeholders at all project stages, enhancing its effectiveness and acceptance
Monitoring and evaluation	Challenges in monitoring due to generalised indicators and lengthy evaluation periods for results	Constant monitoring and evaluation of each project's results, allowing for timely adjustments
Transparency and accountability	Limited transparency due to programme complexity and insufficient public awareness	High transparency due to clear project structure and accessibility of information on their implementation
Risks and their management	High risks due to potential misalignment between programmes and real regional needs	Risk management at each project stage with the possibility of minimising risks

Source: compiled by the authors.

planning, including the elaboration of meta-strategies for regional development [41, 42].

The authors of this article have presented below (*Fig. 1*) their research-based scheme for the integration of program-targeted and project-based approaches into a balanced system of strategic indicators for regional development.

Two groups of indicators are identified:

1. High-level indicators (program-targeted approach involving hierarchical decomposition of goals and tasks), which reflect the region's long-lasting goals and objectives in coordination with

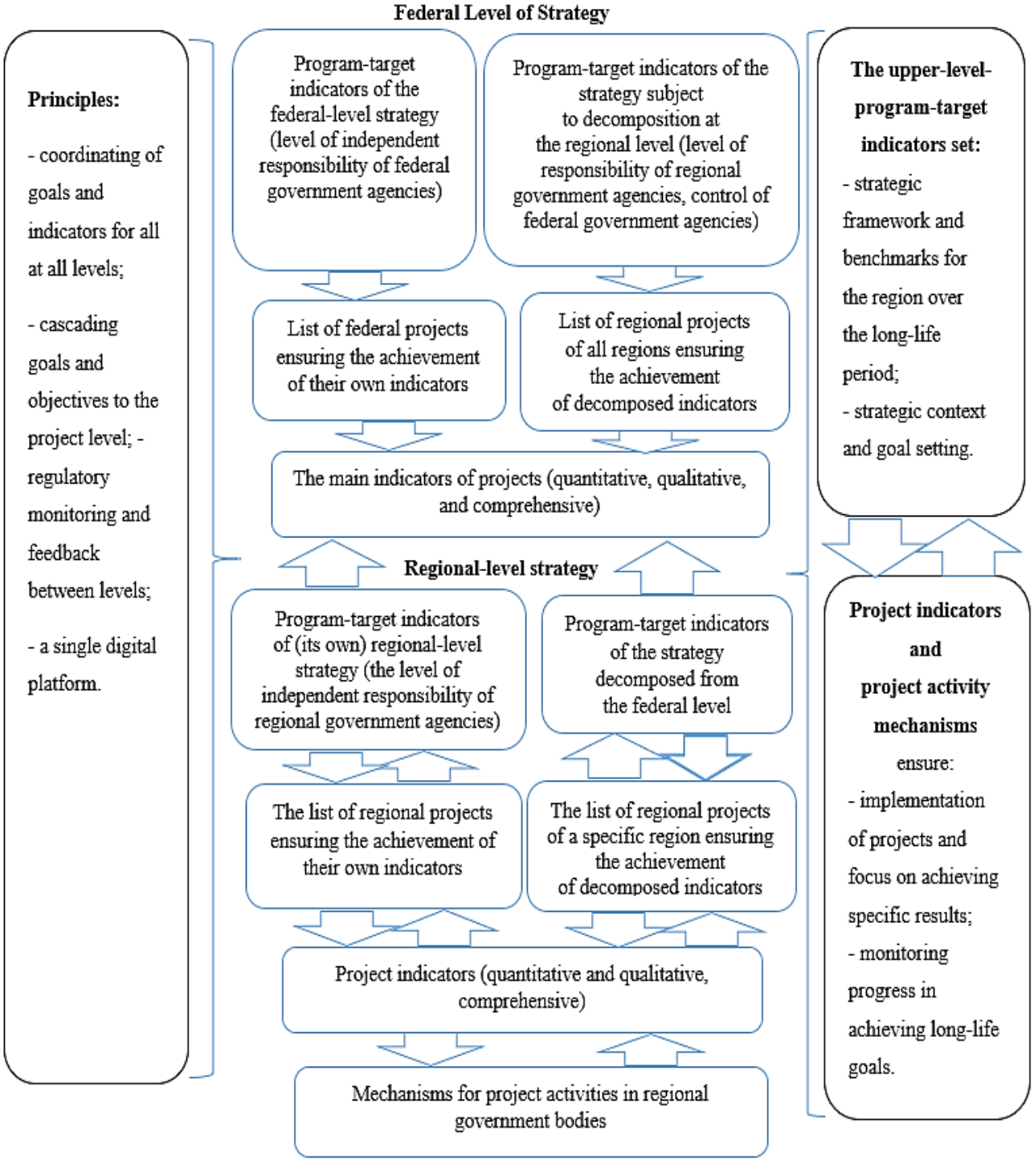

Fig. 1. **Scheme for Integrating Program-Oriented and Project-Based Approaches into a Balanced System of Strategic Indicators for the Development of the Region**

Source: compiled by the authors.

federal and municipal strategies. Hierarchically, they are interrelated and they cascade goals from the level of federal strategy breaking down them to municipal programmes and activities.

2. Indicators of the project-based approach, focused on operational management to achieve specific results. They distinguish short- or medium-term goals designed to fulfill separate projects

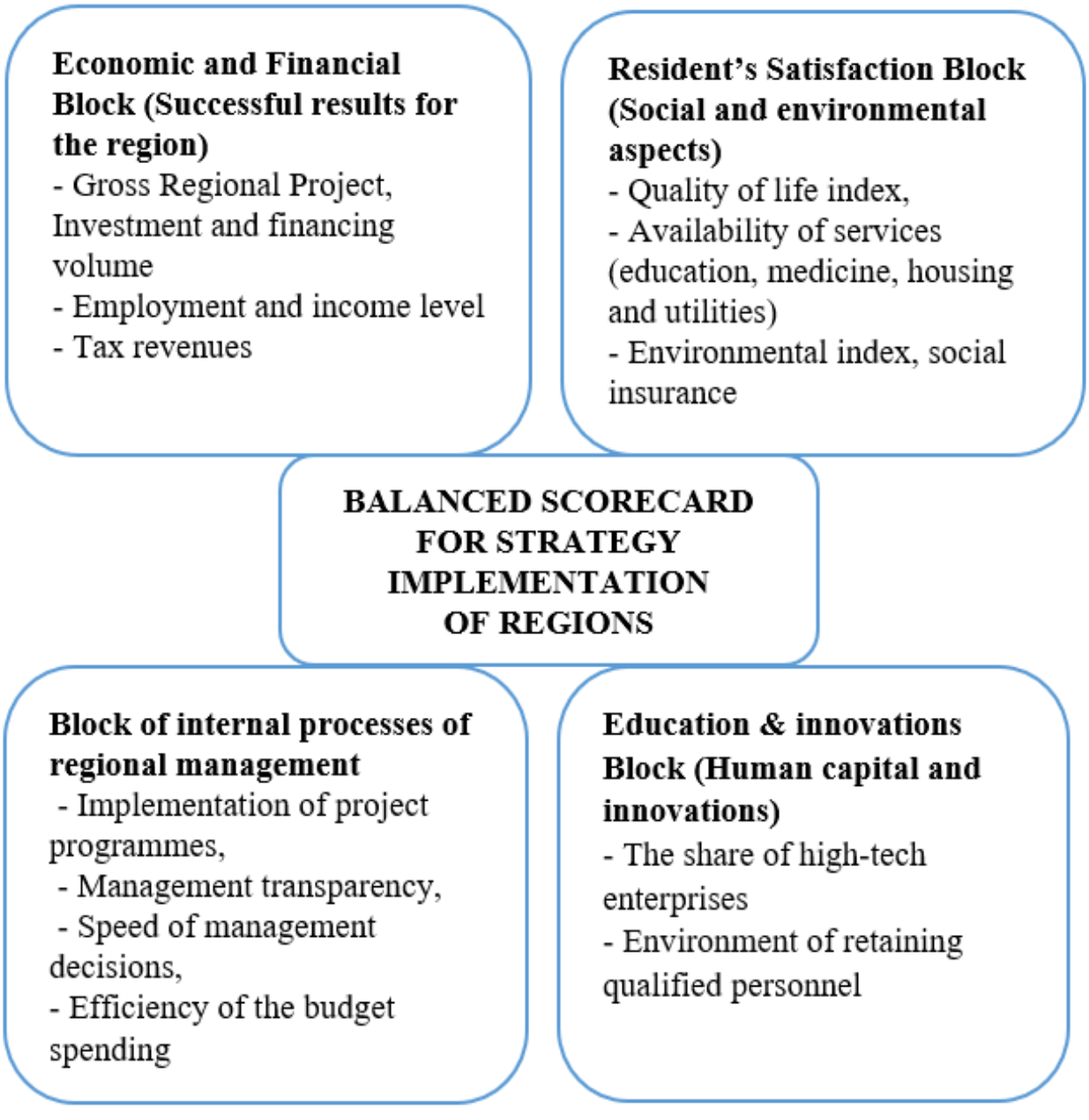

Fig. 2a. **Pyramid Scheme of a Balanced System of Indicators for the Implementation of the Region's Strategy Based on the Adaptation of the BSC–Model (Pyramid Reversal)**

Source: compiled by the authors.

and initiatives.

The balanced system of indicators for the accomplishment of region's strategy implies the proposed approach, namely:

- high-level program-targeted indicators serve as a strategic framework and benchmarks for the regions over the long term, generating strategic frameworks and goal-setting;
- project indicators serve as operational and instrumental elements, enabling to control proceeding progress towards long-lasting goals by means of the fulfilment of specific projects.

The balanced system is generated by means of hierarchical arrangement: high-level indicators become key criteria for the choice and assessment of projects, while project indicators are used to

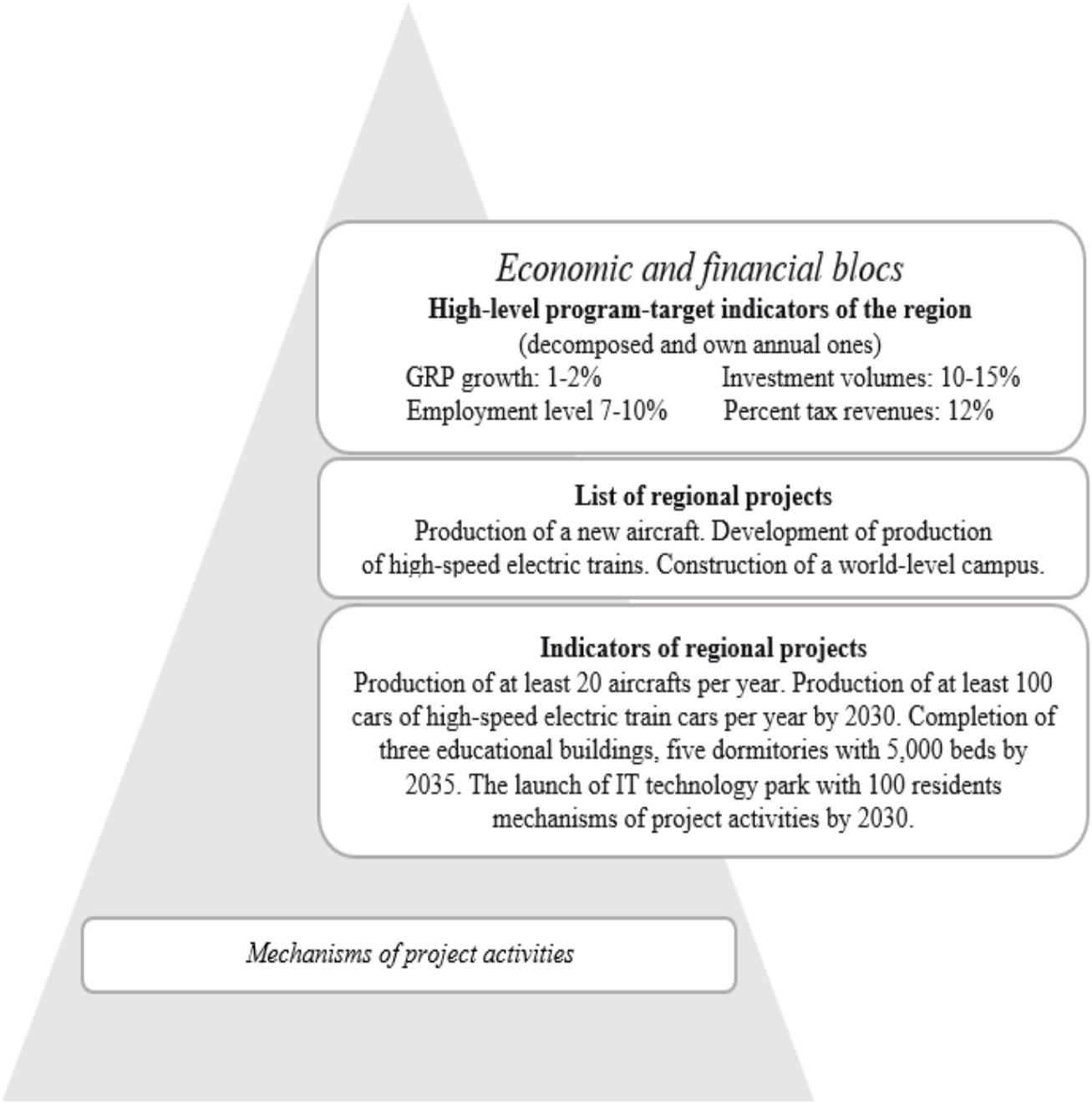

Fig. 2b. **Pyramid Scheme of a Balanced System of Indicators for the Implementation of the Region's Strategy Based on the Adaptation of the BSC–Model (Pyramid Side)**

Source: compiled by the authors.

monitor the operational achievement of goals and subsequently adjust high-level tasks.

The authors suggest the following principles for integrating indicators:

- coordination of goals at all levels: federal, regional, municipal;
- cascading of goals and tasks by decomposition of program-targeted indicators to the level of project goals;
- use of a unified information platform to ensure transparency and interconnection between types and levels of indicators
- systematic monitoring and feedback between the levels, so that the data from project indicators allows for the timely correction of program-targeted indicators.

As the outcome of the integration, the region obtains a unified, flexible, adaptive, and transparent indicator system, able to combine effectively long-lasting program-targeted tasks with operational project activity, which considerably enhances the quality of strategic management and the efficiencies of implemented regional strategies.

Program-targeted indicators determine the long-lasting vector of development (e.g., GRP, HDI, environmental indices, etc.), coordinated with federal and regional strategies. The integration mechanism generates hierarchical decomposition: every strategic target is disintegrated into specific indicators (timelines, budget, etc.) formulated for all projects and operating as an instrument to achieve strategic goals at the operational level. A unified digital platform facilitates monitoring, receiving feedback, collecting data on project indicators, analysing divergence, and adjusting both the projects and, when necessary, the program-targeted tasks. Thus, it is possible to combine the flexibility of project management with the integrity of program-targeted planning and ensure permanent alignment and adjustment, as well as facilitate an effective adaptation of the BSC model to the strategic development of regions.

The authors have developed a pyramidal scheme model of a balanced indicator system for the implementation of a region's strategy based on the adaptation of this model (Fig. 2a, 2b below), where each side represents a key direction of development.

In contrast to the corporate BSC model, related to the effectiveness of individual entities, this scheme accounts for the multi-level and multi-purpose nature of regional management: namely, the need to meet the interests of various actors (state, business and society), federal, regional, and municipal priorities, as well as integrate long-lasting goals with contemporary project actions.

Two groups of indicators are integrated, each related to different management levels and methodological foundations:

Program-targeted indicators constitute high-level indicators, established in the region's strategic documents (related to socio-economic development, environmental sustainability, life quality, digital transformation, etc.), mirroring long-lasting goals and relevant for evaluation of the general development of the territory's trajectory.

Project indicators constitute metrics at the level of specific management projects that implement corresponding components of the strategy, such as schedules, budget execution, specific results, and the outcomes of individual initiatives (e.g., new capacities put in operation, a specific digitalised industry, training of specialists, etc.).

It is necessary to integrate these groups of indicators in order to overcome the typical managerial gap between the strategic and operational levels in implementation of strategy. Specifically, it helps to trace back interdependence between strategic goals and project activities, and this generates a feedback mechanism as well, when the project indicators fulfilment is aggregated which impacts the achievement of programme goals. It also increases management flexibility, as project data allows for the dynamic correction of strategic plans, and it lays a foundation for digital monitoring and visualisation as instruments for management control and higher transparency.

Thus, the proposed scheme constitutes a hierarchical system of indicator with the project level, so-to-say, backs up the programme level, while generating an architecture equivalent to the Balanced Scorecard, which is adapted to the specific features of territorial management. This is not just a performance evaluation system, it is the core of a digital architecture for strategic regional management, as it generates a new type of managerial logic: from hierarchical reporting to adaptive goal-setting and constant self-renewed region's strategy able to resist external challenges.

All the four blocks jointly ensure a balanced and interrelated regional development. Each side of the pyramid is structured from top to bottom in accordance with the principle of hierarchical indicator decomposition (*Fig. 2b*).

High-level program-targeted indicators are on top, and they set strategic benchmarks and

priorities in the corresponding direction. A set of projects is in the middle level, it is structured by target benchmarks that specify the ways to achieve strategic goals. Project indicators are at the lower level, they reflect the measurable outcomes of implementation of projects. The mechanism contributing to the achievement of planned results makes the foundation level.

Such a structural-hierarchical approach enables to have direct and reverse links between goals and results. The effective implementation of projects based on the mechanisms of project activity facilitates achieving the stated indicators and subsequently, high-level strategic indicators. It makes a good basis for monitoring, correcting, and adapting the strategy based on empirical data as well.

The scheme of a balanced indicator system, which is designed to implement a region's strategy based on adapted BSC model, integrates social, economic, managerial, and innovative aspects into a single conceptual structure.

Thus, the given pyramid-like model demonstrates the hierarchy of strategic goals, programmes, projects, and management instruments, enabling to provide systematic, sequential, and target-managed development of the region.

DISCUSSION OF FINDINGS

The given research advances a fundamentally new method of strategic management, based on the organic synthesis of program-targeted and project-based approaches. The essence of the methodological innovation implies creating a system of integrated management for permanent transformation of strategic priorities into specific project initiatives with metrics of precise performance.

The central element of the given model is the bilateral integration mechanism. On one hand, it envisages the vertical alignment of indicators: from macroeconomic indicators of regional development (such as GRP, Human Development Index, or investment activity) to specific KPIs of separate projects. On the other hand, the system facilitates horizontal coordination between various sectoral programmes and territorial initiatives, which is critically significant for the aggregated development of the region.

Particular scientific value of the developed mechanism is due to operational feedback, based on the principles of cybernetic management. Unlike traditional monitoring systems focused on *post factum* reporting, the proposed model functions as a "self-sustaining" organism. The digital platform not only aggregates data but also provides integrated analytics of strategic initiative implementation, prediction models of possible development scenarios, and automated correction of management decisions.

It is important to emphasise, that the model performs not only a managerial but also a significant socio-communicative function. In view of the multitude of participants in regional development (government bodies, business structures, civil institutions), the system creates a unified information space, that allows each stakeholder to clearly identify their contribution for achievement of strategic goals of the region. This helps to considerably reduce transaction costs of interaction and increase the efficiency of coordination between different sectors.

From a practical viewpoint, introduction of the proposed model facilitates to overcome key limitations in operating systems of strategic management by:

- eliminating traditional gap between strategic planning and practical implementation;
- operational monitoring and correction of strategy in real time;
- enhancing transparency and substantiation of management decisions;
- ensuring conditions for optimal project prioritisation and resource allocation.

Concurrently, it is important to understand, that a certain level of maturity in managerial infrastructure and digital competencies is required for successful implementation of the model [43]. It is advised to use a differenti-

ated approach for regions with varying levels of socio-economic development, ranging from comprehensive realisation in the most advanced subjects to pilot testing of separate elements under resource-constrained conditions.

Among the promising venues for further development, there appear the integration of AI instruments for predictive analytics, or development of adaptive methodologies for municipal bodies, as well as the regulatory consolidation of principles aimed to digitalise strategic management.

Hence, the proposed integrative model lays a methodological foundation capable to overcome fragmentation, as well as combine strategic perspective of the program-targeted approach with the operational flexibility of project management and technological potential of digital platforms.

CONCLUSIONS

The conducted research allows confirming the substantiated hypothesis that introduced systems of indicators based on project activity contribute to higher efficacy of implementing strategies for the socio-economic development of regions.

Within the authors' framework, they carried out the following:

- for the first time a hierarchy of indicators has been presented with strategic indicators of the upper level cascaded into project metrics with direct operational applicability;
- the concept of the Balanced Scorecard has been adapted to the tasks of territorial management with the four classical perspectives (financial, customer, internal processes, learning-and-growth) were transformed into blocks reflecting the specifics of regional development;
- principles for integrating indicators have been advanced, which enabled conjunction of digital management platforms (GAS "Upravleniye", GIIS "Electronic Budget") with the indicator monitoring system, ensuring profound transparency and swift feedback;
- practical relevance of the scheme for regions with different levels of institutional maturity has been substantiated, including implementation through pilot project offices.

The integration of program-targeted and project-based approaches into a unified balanced indicator system is a promising direction for development of strategic planning in the Russian Federation. It facilitates combining long-term goals with concrete results, increases flexibility and management potential, and ensures transparency and a success-driven activities. Its implementation requires normative, methodological, and institutional support, as well as adaptation to the environment and needs of specific regions.

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