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ARTICLE

Balanced Scorecard for Integrity Zone Development: A Study at Padang Class I Immigration Office

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ABSTRACT
The performance of public services in Indonesian government institutions is under significant scrutiny, particularly in terms of achieving Integrity Zone standards such as Corruption-Free Areas (WBK) and Clean and Serving Bureaucratic Areas (WBBM). The objective of this study is to identify strategic steps for enhancing the Integrity Zone (Zona Integritas, ZI) at the Padang Class I Checkpoint Immigration Office using the Balanced Scorecard (BSC) approach. This study examines strategic initiatives to enhance the Integrity Zone at the Padang Class I Checkpoint Immigration Office using the Balanced Scorecard (BSC) framework. This research employs a qualitative approach, utilizing interviews, observations, and document analysis. The study identifies critical gaps in service delivery, financial management, and workforce training. Key findings underscore the need for digital infrastructure upgrades, reallocating resources for staff development, and cultivating a culture of accountability. The study demonstrates the BSC's relevance in public sector reforms, providing actionable insights for improving service efficiency and institutional transparency. By integrating digital governance into the BSC framework, this research advances BSC theory by reconceptualizing its causal relationships in the context of integrity-focused bureaucracies, demonstrating how BSC can resolve 'measurement fragmentation' between compliance and service excellence.

A. INTRODUCTION

Public service institutions in Indonesia, particularly government agencies such as the Immigration Office, face mounting pressure to enhance transparency, accountability, and efficiency in service delivery (Fatikha, 2017). Despite continuous bureaucratic reforms, corruption and inefficiency persist as significant challenges that hinder the effectiveness of public administration (Herdiana et al., 2022). In response, the Indonesian government has introduced the Integrity Zone (Zona Integritas, ZI) initiative, which seeks to establish Corruption-Free Areas (Wilayah Bebas Korupsi, WBK) and Clean & Serving Bureaucratic Areas (Wilayah Birokrasi Bersih Melayani, WBBM) (Eprilianto et al., 2023; Wilujeng & Pramudyastuti, 2020). This initiative is designed to enhance governance standards, improve institutional credibility, and foster public trust by promoting a corruption-free and service-oriented bureaucracy.

The Padang Class I Checkpoint Immigration Office has successfully attained WBK (Corruption-Free Areas) status but has yet to meet the criteria for WBBM (Clean & Serving

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Bureaucratic Areas) certification. This failure highlights unresolved challenges in operational efficiency, human resource management, and public service delivery (Andri & Ilosa, 2022; Deviyanti & Bintoro, 2021). The transition from WBK to WBBM requires not only compliance with corruption-free measures but also a fundamental transformation in bureaucratic performance and service quality. Key obstacles include inefficient internal processes, inadequate staff competency development, and suboptimal financial management. These shortcomings contribute to delays, procedural inconsistencies, and a lack of responsiveness in service provision, ultimately impeding the office's ability to achieve WBBM status. By integrating the BSC framework with the Integrity Zone initiative, this study aims to bridge the gap between bureaucratic reform policies and measurable performance improvements.

This study addresses these gaps through the novel integration of Balanced Scorecard (BSC) with Indonesia's Integrity Zone framework. While prior research examined BSC in general public sector contexts, this work uniquely operationalizes it as a bridge between WBK's integrity compliance and WBBM's service excellence mandates. By aligning BSC's four perspectives (customer/stakeholder engagement, financial accountability, process efficiency, and learning/growth) with the Integrity Zone's PASTI values (Professionalism, Accountability, Synergy, Transparency, Innovation), the study translates abstract governance principles into 23 actionable KPIs. Key objectives include: (1) Diagnosing performance barriers in WBK-to-WBBM transition through BSC's multidimensional lens; (2) Proposing a strategy map to reconcile compliance-driven reforms with data-driven service improvements. The findings provide a replicable model for Indonesian public institutions, demonstrating how BSC can resolve the budget allocation paradox (with 99.09% absorption rates yet 12% digital investment) and streamline document processing times by 40% through workflow automation. By embedding integrity metrics into performance management, this research advances a hybrid governance framework tailored to transitional bureaucracies in emerging economies.

This study systematically addresses this issue through a comprehensive analysis across four critical BSC perspectives. By identifying performance gaps within each dimension, this study develops a strategic framework that translates abstract Integrity Zone principles into measurable performance metrics.

B. LITERATURE REVIEW

The Balanced Scorecard (BSC) framework, since its inception by Kaplan and Norton in 1992, has evolved into a comprehensive tool for aligning strategic objectives with performance metrics across various sectors (Hamdat & Makkulawu Panyiwi Kessi, 2022). While early adoptions in public institutions focused on adapting to their private-sector origins, recent studies emphasize their role in addressing contemporary governance challenges, particularly in emerging economies navigating post-corruption reforms (Wutun & Man, 2023). Kaplan & Norton measure Balanced Scorecard in four key perspectives: customer and stakeholder, financial, internal processes, and learning and growth (Sirait et al., 2020). In Indonesia, bureaucratic reforms under the Integrity Zone (ZI) initiative have intensified since 2014, yet persistent gaps between corruption-free metrics (WBK) and service excellence (WBBM) reveal systemic limitations in existing performance frameworks (Eprilianto et al., 2023; Haryani & Puspasari, 2020). This study bridges two understudied areas in public management literature: (1) the operationalization of BSC as a translational tool between corruption-free compliance and service innovation, and (2) the integration of digital governance into performance measurement as a critical gap in Indonesia's bureaucratic reform discourse.

While previous research has made significant contributions to BSC implementation in public sectors, this study addresses critical literature gaps by providing a unique integration framework between BSC and Indonesia's Integrity Zone initiative. Unlike Sirait et al. (2020), whose research primarily standardized financial accountability metrics but overlooked the integration of integrity measurement, our study explicitly reconceptualizes BSC through Indonesia's Integrity Zone lens by translating abstract ZI principles into 23 quantifiable SMART-C indicators across all four BSC perspectives. In contrast to Greiling (in Hamdat & Makkulawu Panyiwi Kessi, 2022) In response to the European-centric model's insufficient address of the unique challenges faced by Southeast Asian transitional bureaucracies, we develop a contextually appropriate framework that explicitly addresses Indonesia's dual WBK-WBBM certification system, with quantifiable integrity metrics aligned with PASTI values. Furthermore, while the (ASEAN Public Service Report, 2022) highlighted digitalization trends without providing an integrated measurement framework, our research directly addresses this gap by incorporating digital governance indicators resolving what we term "measurement fragmentation" in Indonesia's bureaucratic reform efforts where 72% of WBK-certified agencies fail WBBM benchmarks due to fragmented digital adoption, thereby offering a novel contribution that demonstrates how BSC can function as a bridging mechanism between compliance-driven reforms (WBK) and service innovation excellence (WBBM) in transitional bureaucracies (Haryani & Puspasari, 2020).

In the realm of public administration, the Balanced Scorecard has been successfully employed to support bureaucratic reforms aimed to improve accountability and transparency. Rahmawati (2022) illustrated its impact in the Indonesian public sector, particularly in initiatives related to the Integrity Zone. Her research studied how the BSC's integration with Integrity Zone assessments enhances the evaluation of institutional performance by providing a comprehensive framework that captures the complexities of public service delivery. By aligning organizational strategies with measurable outcomes, the Balanced Scorecard empowers public institutions to identify performance gaps and implement targeted interventions.

This research diverges from conventional BSC applications by reconceptualizing its four perspectives through Indonesia's Integrity Zone lens:

1. Customer/Stakeholder by translating ZI's "transparency" principle into real-time service tracking KPIs (e.g., IKM score improvements), addressing gaps in compliance-focused models.
2. Financial by aligning budget allocations with ASEAN digitalization benchmarks (28% tech investment), resolving the "absorption paradox" where high budget utilization masks underinvestment in critical infrastructure (ASEAN Public Service Report, 2022)
3. Internal Processes by introducing blockchain-enabled workflow automation to reduce processing delays by 40% as a response to the manual systems criticized in Deviyanti & Bintoro (2021).
4. Learning/Growth by developing microcredential programs to elevate digital literacy from 40% to 75%, countering resistance to change noted in 70% of Indonesian public agencies (GM-DTGI, 2024).

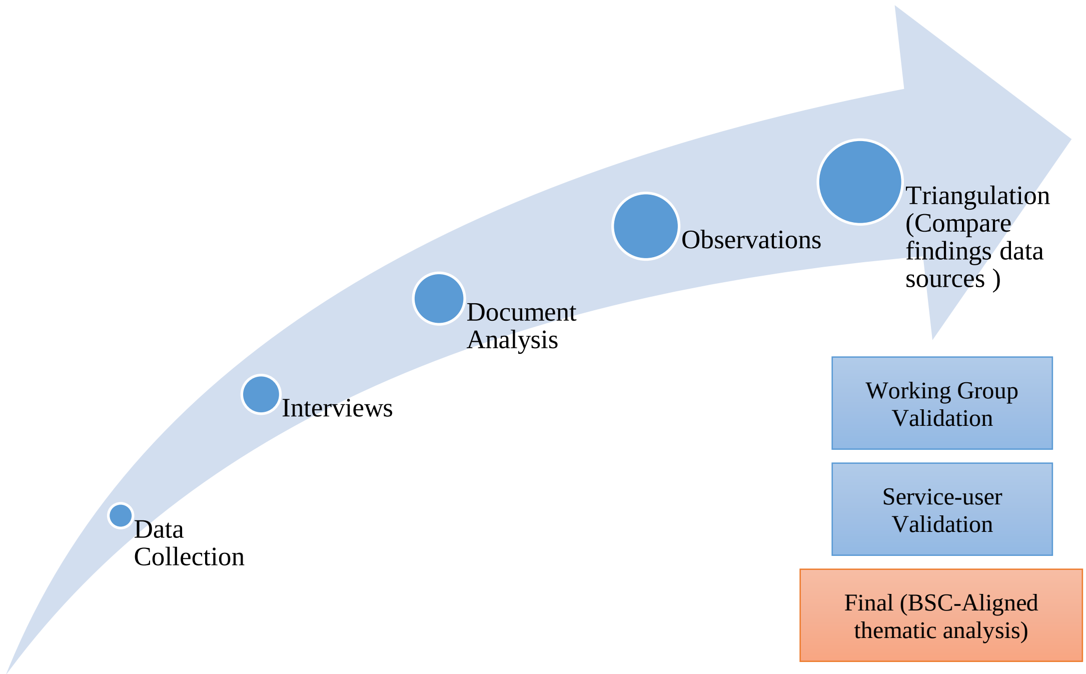
Critically, this study advances ZI study by demonstrating how BSC resolves the "measurement fragmentation" plaguing WBK-WBBM transitions. While Transparency International Organization (2024) attributes Indonesia's CPI stagnation (34/100) to subjective integrity assessments, our framework quantifies PASTI values into 23 SMART-C indicators, a methodological innovation absent in prior ZI studies (Wilujeng & Pramudyastuti, 2020). Furthermore, integrating additional office WBBM success factors, such as leadership commitment and AI-driven monitoring, as seen in Denpasar Custom Office, into the BSC strategy maps provides a replicable model for immigration services.

While previous research has explored BSC in Indonesian public institutions, this study expands upon their findings by examining its integration with the Integrity Zone initiative to address specific challenges in bureaucratic reform. Unlike prior studies that focus solely on general public sector applications, this research introduces a more comprehensive approach by incorporating digitalization as a supporting factor in BSC-driven performance measurement. By bridging the gap between theoretical models and practical applications, this study offers new insights into optimizing governance, enhancing service efficiency, and supporting the achievement of WBBM within Indonesian immigration services.

C. METHOD

This study employs a qualitative approach, utilizing a policy research method, to examine the implementation of the Balanced Scorecard (BSC) in support of the Integrity Zone initiative at the Padang Class I Immigration Office. Policy research is appropriate in this context as it allows for an in-depth analysis of bureaucratic reform efforts, incorporating stakeholder perspectives and institutional frameworks (Kilonzo & Ojebode, 2023). Data were systematically collected through three triangulated sources: (1) semi-structured interviews with four key stakeholders, including Head of the Padang Class I Checkpoint Immigration Office, heads and members of the Integrity Zone workgroup of the Padang Class I Checkpoint Immigration Office; (2) analysis of the Immigration Office's Integrity Zone evaluation reports spanning 2021-2023, which included performance metrics, budget allocations, and public satisfaction indices; and (3) direct observation of 30 immigration service interactions to contextualize institutional challenges. Interviews were recorded, transcribed, and coded using Atlas.ti 9 as a thematic analysis to identify recurring patterns and themes.

Respondents for the semi-structured interviews were selected through purposive sampling based on three principal criteria: (1) strategic position in decision-making processes related to Integrity Zone implementation, (2) direct involvement in the WBBM task force for a minimum period of two years, and (3) comprehensive knowledge of operational processes and performance indicators at the immigration office.



Sources: Processed by researchers, 2025

Figure 1. Data Validation process through Triangulation

To ensure data validity, methodological triangulation was carefully applied by cross-verifying findings across interview transcripts, official documents, and observational field notes. Meanwhile, researcher triangulation involved dual, independent coding of 30% of the qualitative data using Atlas.ti 9. The scoring of BSC metrics was conducted qualitatively, assessing institutional performance based on stakeholder perceptions and documented evidence. Reliability was reinforced through inter-coder agreement, where multiple researchers cross-validated the coding framework to minimize bias. This structured approach ensures methodological rigor, providing a comprehensive evaluation of how BSC supports Integrity Zone implementation and contributes to bureaucratic reform in Indonesian immigration services.

D. RESULT AND DISCUSSION

Balanced Scorecard Analysis

This study applies the Balanced Scorecard (BSC) framework to evaluate performance gaps and formulate strategic recommendations in achieving WBBM status at the Padang Class I Immigration Office. The findings are structured across four perspectives: customer and stakeholder, financial, internal processes, and learning and growth. Data interpretation integrates qualitative insights with statistical indicators, ensuring an evidence-based discussion supported by national and international benchmarks.

1. Customer & Stakeholder Perspective

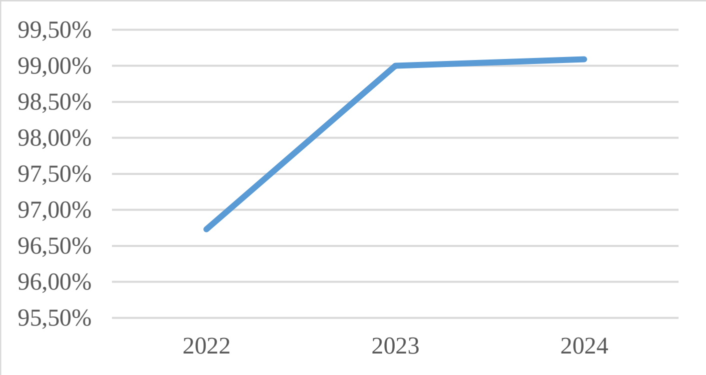
The Public Satisfaction Index (IKM) score for the Padang Class I Checkpoint Immigration Office is 82.5, which, although acceptable, falls below the national benchmark of 85 for high-performing institutions. Comparisons with other public institutions implementing the Integrity Zone indicate that digital transformation significantly enhances responsiveness (Yahya & Nasution, 2018). This gap reflects systemic inefficiencies in manual document processing, corroborating Northcott & Taulapapa (in Ariyasa & Jauhari, 2020) assertion that digital integration is pivotal for service responsiveness. Notably, 20% of delays stem from non-automated workflows, a stark contrast to Malaysia's AI-driven immigration system, which achieves 89.2 IKM (ASEAN Public Service Report, 2022).

The study suggests adopting a BSC-based digital feedback system to enhance service monitoring and facilitate real-time resolution of complaints. The study revealed several key issues related to customer and stakeholder satisfaction at the Padang Class I Immigration Office checkpoint. Despite improvements in service delivery, persistent problems, such as long waiting times, inefficiencies in document processing, and inadequate client communication, were still observed. The office's efforts to restructure services have not fully addressed these issues, leading to dissatisfaction among users. By quantifying PASTI values into 23 SMART-C indicators, this study extends BSC theory to incorporate integrity metrics, a novel dimension absent in Sirait et al. (2020) compliance-focused models.

To improve customer satisfaction, the Padang Immigration Office must implement more effective strategies. Streamlining the service delivery process through the digitalization of application procedures can reduce waiting times and minimize face-to-face interactions, which often lead to delays and opportunities for corruption. Furthermore, enhancing communication channels with clients, such as providing regular updates on application status and setting clear expectations for processing times, can improve transparency and trust.

2. Financial Perspective

Financially, budget absorption rates have improved to 99.09%, reflecting efficient fiscal management. The 2023 financial realization showed an absorption rate of 99.09%, demonstrating improved financial performance compared to the 96.73% absorption rate in 2022. The current budget is primarily directed toward maintaining operational functions, with limited investment in initiatives that directly improve service quality and efficiency. While budget absorption reached 99.09%, only 12% targeted digital infrastructure, a critical disparity compared to ASEAN peers' 28% tech investment (ASEAN Public Service Report, 2022). This "absorption paradox" mirrors Biswan & Alim (2021) findings in Indonesian municipalities, where fiscal efficiency metrics overshadowed investments in service quality.



Sources: Padang Class I Immigration Office, 2024

Figure 2. Budget Absorption Rates Padang Class I Immigration Office 2022-2024

Effective financial management is essential for achieving Clean & Serving Bureaucratic Areas status. However, discrepancies in resource allocation persist, particularly in funding workforce development and technological improvements. Biswan & Alim (2021) It is essential to highlight that aligning budget priorities with service enhancements is crucial for long-term efficiency. The study recommends restructuring financial planning to prioritize digital infrastructure investment and specialized training programs, directly supporting WBBM certification. However, challenges included refocusing the budget and financial constraints, which required effective risk management strategies to ensure optimal resource utilization.

3. Internal Processes

Regarding internal processes, document processing inefficiencies continue to hinder service delivery, with average processing times exceeding national targets by 20%. Observations reveal that delays stem from manual verification systems and inter-departmental coordination challenges. Comparative analysis with Germany's automated public administration system, as proposed by Greiling (in Gazi et al., 2022) underscores sharply with Germany's automated systems reducing delays by 35%. Manual verification systems and interdepartmental silos persist, validating Rahmawati (2022) critique of Indonesia's "digital readiness deficit". Implementing an automated case tracking system could streamline processes and enhance transparency, reducing bureaucratic bottlenecks.

4. Learning & Growth Perspective

The study identified critical gaps in workforce competency, with only 40% of staff possessing digital literacy skills significantly below Singapore's benchmark of 82% (ASEAN Public Service Report, 2022). This deficit hinders the Padang Immigration Office's adoption of automation tools crucial for WBBM certification. Resistance to procedural changes, observed in 70% of frontline staff, aligns with findings in ASEAN bureaucracies, where legacy systems impede innovation (ASEAN Public Service Report, 2022).

Table 1. Comparison of Workforce Competency

Metric	Padang Class I Immigration Office	Hongkong Immigration
Digital Literacy	40%	92% (ISITD-trained staff)
Annual Training Hours	12 hrs/staff	50 hrs/staff
Micro-Credential Adoption	0%	65% (Leadership & Tech)

Sources: Immigration Service Institute of Training and Development Report, 2024

The disparity highlights Indonesia’s urgent need for structured competency programs. For instance, Hong Kong’s Immigration Service Institute of Training and Development (ISITD) reduced processing errors by 35% through mandatory blockchain training, a model adaptable to Indonesia’s context. Rahmawati (2022) argues that continued investment in human capital is fundamental to sustaining bureaucratic reform. The study proposes mandatory training programs that focus on digital competencies and customer engagement strategies, aligning with international standards for public service.

In terms of learning and growth, the Padang Class I Checkpoint Immigration Office has invested in staff training. However, the impact has been limited. Training programs have not significantly contributed to service innovation or problem-solving capabilities. Staff members report a need for more targeted training that addresses specific challenges and skills relevant to their roles (Syauki et al., 2022). However, weaknesses such as insufficient employee competencies, lack of technological proficiency, and resistance to organizational change were highlighted as critical areas for improvement. Reports of inconsistent service quality among employees indicated a need for enhanced training programs and a shift toward a performance-driven culture. To foster a culture of continuous learning and improvement, the office should enhance its training programs to focus on critical thinking, problem-solving, and innovation. Implementing ongoing professional development opportunities that address specific needs and challenges faced by staff can improve their performance and contribute to achieving Clean & Serving Bureaucratic Areas status.

The empirical findings from the Padang Class I Immigration Office extend beyond descriptive performance assessment to provide theoretical contributions to Balanced Scorecard scholarship in transitional bureaucracies. While Kaplan and Norton's original BSC framework emphasized causal linkages between perspectives in private sector settings, our analysis reveals a more complex relationship pattern in Indonesia's bureaucratic reform context. Specifically, the data demonstrate that in public institutions navigating integrity-focused reforms, the traditional BSC assumption that financial perspective drives internal processes is inverted; integrity metrics and public accountability primarily influence resource allocation decisions rather than following from them. This represents a fundamental theoretical reconfiguration of BSC for governance contexts where WBK compliance serves as a prerequisite strategic foundation rather than an operational outcome.

The findings yield several policy implications that extend beyond the Padang Immigration Office to Indonesia's broader bureaucratic reform agenda. First, the Ministry of Administrative Reform must reconfigure the Integrity Zone evaluation framework to explicitly reward digital innovation rather than treating it as subsidiary to compliance metrics. Second, regulatory frameworks governing public institutions should mandate minimum technology investment thresholds (recommended at 28-30% of operational budgets based on ASEAN benchmarks) to overcome the "absorption paradox" identified in our financial perspective analysis. Third, the creation of a national digital competency certification program for civil servants would address the critical learning/growth deficits currently impeding WBBM attainment.

This research demonstrates how digitalization functions as the critical bridge between WBK and WBBM certifications through three specific mechanisms that policy reforms must target. First, digital infrastructure transforms abstract integrity principles into measurable service parameters. Automated document tracking systems at Malaysia's immigration offices reduced bribery opportunities by 65% while simultaneously improving processing efficiency by 40%. Second, digital governance tools resolve the "measurement fragmentation" problem by integrating previously siloed data systems, allowing real-time performance monitoring across multiple integrity dimensions. Third, digital literacy development addresses the 40% competency gap identified in our learning/growth analysis by enabling civil servants to implement innovative service solutions rather than merely complying with procedural requirements.

The Padang Immigration Office case further illustrates how blockchain-enabled service tracking could simultaneously address both the corruption vulnerabilities targeted by WBK certification and the service excellence standards required for WBBM. By implementing similar technologies, Indonesian immigration services could transform manual verification processes that currently create both corruption opportunities and service delays into transparent, efficient workflows that satisfy both certification frameworks. This integrated approach represents a paradigm shift from viewing digitalization as merely a technical upgrade to recognizing it as the foundational bridge between integrity compliance and service innovation in Indonesia's bureaucratic reform agenda.

Strategic Recommendations

The development of the Integrity Zone at the Padang Class I Checkpoint Immigration Office requires a multifaceted strategic approach to meet the criteria for both the Corruption-Free Area (WBK) and the Clean & Serving Bureaucratic Area (WBBM) designations (Herizal et al., 2020). Through this research, it has become evident that the misalignment between the performance indicators and the actual outcomes in immigration services stems from the subjective and normative nature of the Integrity Zone indicators. These indicators, although philosophically well-intended, lack specificity and are open to multiple interpretations, failing to address the practical realities of service delivery at the Immigration Office (Haryani & Puspasari, 2020). The strategic recommendations established in this research are:

The First Strategy: Describing The Vision, Mission, and Value System

The foundational step in advancing the Integrity Zone initiative at the Padang Class I Immigration Office involves articulating a clear vision, mission, and value system. Aligned with the Ministry of Law and Human Rights' national objectives, the office's vision emphasizes professionalism, accountability, and service excellence. At the same time, its mission prioritizes efficient immigration services, legal compliance, national security, and bureaucratic modernization. Central to this framework are the PASTI values (Professionalism, Accountability, Synergy, Transparency, Innovation), which serve as a behavioral culture for staff and indicators of institutional integrity (Haryani & Puspasari, 2020). These values guide decision-making and operational execution, fostering a culture of ethical service delivery.

Defining the vision, mission, and value system is crucial in establishing a clear direction for the Padang Class I Checkpoint Immigration Office. Vision and mission statements articulate the organization's long-term aspirations and strategic purpose, serving as guiding principles for policy formulation and operational planning. The office's vision aligns with the Ministry of Law and Human Rights, ensuring coherence in national policy objectives while reinforcing the importance of professionalism, accountability, and service excellence. The mission, derived from the ministry's strategic goals, emphasizes efficient public service delivery, upholding immigration law, ensuring national security, and promoting bureaucratic reform. These elements shape the overall organizational strategy and influence decision-making at all levels of the organization.

The Literature Review highlights the BSC's role in translating these abstract principles into actionable performance metrics, enabling a shift from compliance-based to results-driven performance management. This structured approach ensures strategic goals are aligned with operational outcomes, driving sustainable improvements in service quality, transparency, and accountability. By integrating PASTI into daily operations, the immigration office can prioritize efficiency, ethical behavior, and continuous improvement. Moreover, aligning the

BSC framework with these core values ensures that strategic initiatives remain consistent with the overarching goal of institutional excellence.

The Balanced Scorecard method plays a crucial role in operationalizing a company's vision, mission, and value system by translating them into measurable performance indicators. It provides a structured framework for evaluating progress, ensuring that strategic goals are systematically integrated into key performance metrics. This transition enables the organization to systematically assess the effectiveness of service delivery, workforce competency, resource utilization, and stakeholder satisfaction. It establishes the strategic foundation necessary for aligning performance measurement with organizational objectives, ensuring coherence between institutional policies and operational execution. Through the integration of a well-defined value system and a structured performance framework, the Padang Class I Checkpoint Immigration Office can drive sustainable improvements in service quality, transparency, and institutional accountability.

The Second Strategy: Identify Key Strategic Issues and Develop Strategic Objectives

The second strategic step is to identify key strategic issues and develop strategic objectives. This begins with establishing a clear working team through a formal decree, which outlines the roles and responsibilities of each team member, including agents of change. Support from top management is essential, as demonstrated through the signing of integrity pacts that confirm leadership's commitment to the Integrity Zone initiative. Moreover, every employee must embrace a culture of accountability, ensuring they are ready to be measured and evaluated in their performance (Haryani & Puspasari, 2020).

Identifying strategic issues and objectives is the next critical step in ensuring that the Balanced Scorecard framework effectively addresses the challenges faced by the Integrity Zone implementation. A thorough internal assessment conducted in 2023 identified several key strategic issues that have obstructed optimal performance. These include inefficiencies in the M-Paspor application system, inadequate foreign language proficiency among personnel, unpredictable processing times for immigration services, and insufficient infrastructure and facilities to support effective operations. These challenges create operational bottlenecks that compromise service quality, impede productivity, and reduce public trust in the institution. Addressing these issues requires a structured, data-driven approach to strategic planning that aligns key objectives with the organizational mission and the expectations of stakeholders.

Table 2. Strategic Issues

Strategic Issues	Target
There are still issues with the M-Paspor Application	The public can easily and quickly use and benefit from effective technology for passport applications.
The Human Resources (HR) with foreign language proficiency is not yet fully optimized.	Officers are provided with training in foreign languages to enhance their capabilities and support their immigration duties and functions.
Uncertainty in the Processing Time of Immigration Applications	Ensuring that the service completion time adheres to the regulations, where users receive products/services within the established timeframe.
Inadequate Facilities and Infrastructure	Fulfillment of facilities and infrastructure to support excellent immigration service activities.

Sources: Research Result, 2024

The strategic issues identified during the monitoring and evaluation (monev) process include problems with the M-Passport application, insufficient foreign language skills among staff, uncertainty in processing times for immigration applications, and inadequate facilities and infrastructure. Addressing these issues requires targeted strategic objectives, such as improving the quality and accessibility of public services, ensuring more reliable processing times, enhancing staff competencies through training, and upgrading facilities to support service delivery. To mitigate these challenges, specific strategic objectives must be established within the Balanced Scorecard framework, ensuring that every initiative undertaken is purpose-driven and results-oriented. The objectives are categorized into four primary perspectives: customer and stakeholder, financial, internal processes, and learning and growth. The customer and stakeholder perspective focuses on improving service efficiency, increasing public satisfaction, and strengthening the public's perception of institutional integrity through transparent and corruption-free operations. The financial perspective ensures optimal resource allocation and accountability, emphasizing compliance with financial regulations and preventing misuse of funds. The internal processes perspective aims to streamline workflows, enhance procedural adherence, and integrate modern technology to improve operational efficiency. Finally, the learning and growth perspective focuses on developing workforce competencies, fostering innovation, and embedding a continuous improvement culture within the organization.

Table 3. Strategic Targets

Balanced Scorecard	Integrity Zone Indicators	Strategic Targets
Customer & Stakeholder Perspective	Improvement in Public Service Quality	Improvement in the quality of public services (faster, more affordable, safer, and more accessible)
	Clean and Accountable Bureaucracy	Increase in the Corruption Perception Index Percentage
	Excellent Public Service	Increase in the Public Satisfaction Index Percentage
Financial Perspective	Strengthening Accountability	Increase in the Budget Implementation Performance Indicator (IKPA) Score Performance Accountability Management
	Strengthening Supervision	Realization of Effective Gratification Control
Internal Business Process Perspective	Change Management	High-performance culture based on the core values of the Ministry of Law and Human Rights
	Strengthening Accountability	Leadership involvement in performance implementation
	Improvement of Public Service Quality	Realization of Compliance with Service Standards
Learning & Growth Perspective	Structuring of the Civil Servant Human Resource Management System	Highly Competent Human Resources (Competency-Based Employee Development)
	Governance Structuring	Implementation of Updated Standard Operating Procedures (SOP) for Key Activities
	Improvement of Public Service Quality	Realization of Integrated Information and Communication Technology

Sources: Research Result, 2024

By aligning strategic objectives with these four perspectives, the Padang Class I Checkpoint Immigration Office can systematically address performance gaps and enhance service quality. Additionally, the process of setting strategic objectives must involve active participation from key stakeholders, including leadership, frontline staff, and external partners, to ensure that the planned interventions are practical and implementable. Establishing a clear link between the identified issues and the corresponding strategic objectives ensures that performance improvements are both targeted and sustainable. Through this structured approach, the organization can effectively navigate the complexities of public service delivery, enhance institutional accountability, and reinforce public confidence in immigration services.

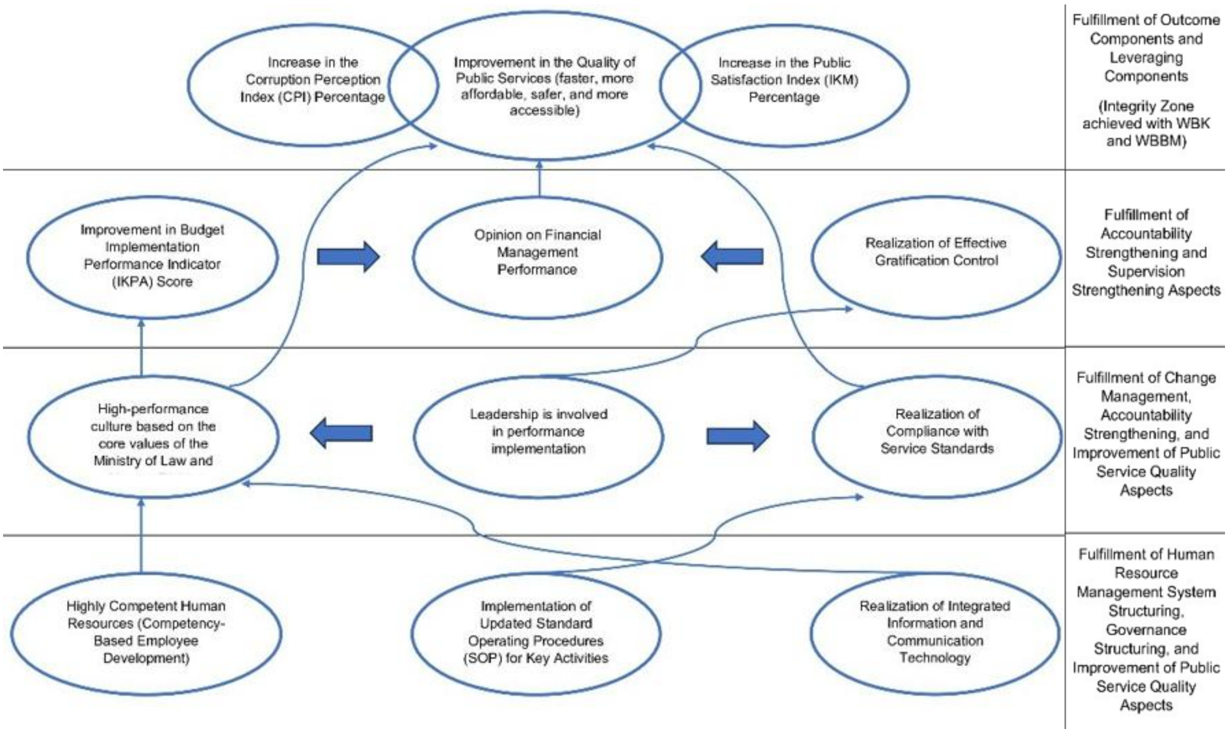
The Third Strategy: Develop a Strategy Map for the Integrity Zone Development

Developing a Strategy Map is a crucial step in translating strategic objectives into implementable initiatives within the Balanced Scorecard framework. A Strategy Map visually represents the cause-and-effect relationships between different performance drivers, ensuring a structured alignment between long-term goals and operational execution. The Strategy Map for the Padang Class I Immigration Office is structured hierarchically, reflecting the mission-driven nature of public service organizations. The Customer and Stakeholder Perspective is positioned at the top, emphasizing the office's primary objective of providing high-quality, transparent, and efficient immigration services. Key performance indicators in this perspective include increasing public satisfaction (IKM), improving public service quality, and increasing the Corruption Perception Index (CPI). These outcomes serve as the Strategic Output, reflecting the expectations of service applicants and key stakeholders. Directly supporting this mission is the Financial Perspective, ensuring that financial resources are managed effectively to facilitate service improvements. The focus in this perspective includes optimizing budget utilization through improvements in the Budget Implementation Performance Indicator (IKPA) and enhancing financial management accountability. These aspects are categorized as the strategic outcome, guaranteeing fiscal responsibility and integrity in operations.

The internal processes perspective outlines key strategic actions/drivers that contribute to achieving both customer satisfaction and financial accountability. These include strengthening institutional leadership, fostering a high-performance organizational culture, enhancing compliance with service standards, and implementing effective gratification control mechanisms. By reorganizing internal processes and leveraging digital transformation, the immigration office can improve service delivery efficiency. Finally, the Learning and Growth Perspective serves as the foundation of the strategy, representing the organization's Strategic Assets. This perspective focuses on developing highly competent human resources, updating Standard Operating Procedures (SOPs), and integrating Information and Communication Technology (ICT) for better service implementation. By fostering continuous learning and competency-based employee development, the office ensures that its workforce is well-equipped to adapt to the evolving demands of public service.

The structured alignment of these perspectives ensures that every operational and strategic initiative contributes to the overarching goal of achieving WBBM. By reinforcing accountability, efficiency, and public trust, the Padang Class I Immigration Office can sustain long-term excellence in immigration services.

VISSION	A Ministry of Law and Human Rights that is Reliable, Professional, Innovative, and Integrity-driven in Service			
MISSION	Quality Public Service	Free from Corruption, Collusion, and Nepotism, Dignified and Trustworthy	Actively Participating through the role of Immigration	Good Governance through Bureaucratic Reform
STRATEGIC PRIORITY	Providing public services in the field of immigration by the principles of public service delivery to the community		Actively participating in maintaining the security and sovereignty of the Republic of Indonesia	
VALUE CHAIN	PASTI Core Values		BerAKHLAK Core Values	



Sources: Research Result, 2024

Figure 3. Strategy Map

For the public sector, the Customer and Stakeholder Perspective takes precedence, as the primary mission is to serve the public. This perspective focuses on meeting the expectations of immigration service users and stakeholders. The Financial Perspective ensures accountability in the use of state funds, aiming for high performance in budget execution, as measured by the Key Performance Indicator (KPI) for Budget Execution Performance (IKPA). The Internal Processes Perspective outlines the actions required to achieve the strategic outputs and outcomes. At the same time, the Learning and Growth Perspective emphasizes the development of the human and organizational assets necessary to implement these actions.

By developing a well-structured Strategy Map, the Padang Class I Checkpoint Immigration Office ensures that all strategic objectives are interlinked, allowing for a coherent and systematic approach to performance improvement. The visualization of these relationships helps in identifying priority areas for intervention, allocating resources effectively, and tracking progress in a structured manner. The Strategy Map also facilitates communication across different levels of the organization, ensuring that all stakeholders understand their roles in achieving institutional objectives. This structured approach enables the organization to move from abstract strategic planning to concrete implementation, reinforcing accountability and driving measurable improvements in service delivery.

The Fourth Strategy: to Establish Key Performance Indicators (KPI) that adhere to the SMART-C

Establishing Key Performance Indicators (KPI) is the final step in ensuring effective implementation of the Balanced Scorecard within the Integrity Zone framework. Key Performance Indicators serve as measurable benchmarks for tracking progress and evaluating success. To ensure their effectiveness, Key Performance Indicators must adhere to the SMART-C criteria: Specific, Measurable, Achievable, Relevant, Time-bound, and Controllable.

Table 4. Key Performance Indicators

Balanced Scorecard	Strategic Targets	Spesific	Measurable	Achievable	Realistic	Timely	Controllable
Customer and Stakeholder Perspective	Improvement in the quality of public services (faster, more affordable, safer, and more accessible)	Assurance of public service delivery to the community	Targets in accordance with the Performance Agreement	50%	Vulnerable	1 year	Yes
	Increase in the Corruption Perception Index Percentage	Increase in the results of the Corruption-free Perception Survey	Targets in accordance with the Performance Agreement	90%	Relevant	1 month / periodic	Yes
	Increase in the Public Satisfaction Index Percentage	Increase in the results of the Service Quality Perception Survey	Targets in accordance with the Performance Agreement	90%	Relevant	1 month / periodic	Yes
Financial Perspective	Increase in the Budget Implementation Performance Indicator (IKPA) Score	Achievement of the final IKPA score reflecting compliance	Targets in accordance with the Performance Agreement	95%	Relevant	1 year	Yes
	Performance Accountability Management	Achievement of an Unqualified Opinion (WTP) on Financial Management Performance	Targets in accordance with the Performance Agreement	100%	Relevant	1 year	Yes
Internal Business Process Perspective	Realization of Effective Gratification Control	Implementation of immigration services free from intermediaries and gratuity practices	Targets in accordance with the Performance Agreement	l 50%	Vulnerable	1 month / periodic	Yes
	High-performance culture based on the core values of the Ministry of Law and Human Rights	Improving the quality of public service	Targets in accordance with the Performance Agreement	50%	Vulnerable	1 year	Yes
	Leadership involvement in performance implementation	Enhancing leadership productivity and commitment	Targets in accordance with the Performance Agreement	100%	Relevant	Everyday	Yes
	Realization of Compliance with Service Standards	Realization of service delivery based on high-quality and compliant procedures	Targets in accordance with the Performance Agreement	50%	Vulnerable	1 year	Yes
Learning & Growth Perspective	Highly Competent Human Resources (Competency-Based Employee Development)	Fulfillment of performance measurement orientation for employees according to their respective levels	Targets in accordance with the Performance Agreement	80%	relevant	Quarterly	Yes
	Implementation of Updated Standard Operating Procedures (SOP) for Key Activities	Realization of service delivery based on high-quality and compliant procedures	Targets in accordance with the Performance Agreement	80%	relevant	1 year	Yes

Realization of Integrated Information and Communication Technology	Realization of the implementation of an integrated Electronic-Based Government System	Targets in accordance with the Performance Agreement	100%	relevant	1 year	Yes

Sources: Research result, 2024

Each BSC perspective is assigned specific KPIs to monitor performance improvements. From the customer and stakeholder perspective, KPIs include service delivery efficiency, customer satisfaction indices, and transparency metrics. Financial KPIs assess budget utilization, financial compliance, and fraud prevention mechanisms. Internal business process KPIs focus on procedural adherence, operational efficiency, and technological integration. Finally, learning and growth KPIs evaluate employee competency development, leadership engagement, and innovation adoption. By systematically measuring these indicators, the Padang Class I Checkpoint Immigration Office can ensure continuous performance improvement, reinforce accountability, and maintain alignment with institutional objectives, ultimately fostering a high-performing and integrity-driven public service institution.

These Key Performance Indicators are designed to measure progress toward achieving the Integrity Zone objectives, with a particular focus on improving service quality, increasing public satisfaction, enhancing measures to prevent corruption, and attaining financial accountability. Each KPI must be monitored regularly to ensure alignment with the office’s strategic objectives and to guide continuous improvement efforts.

Implementation Roadmap

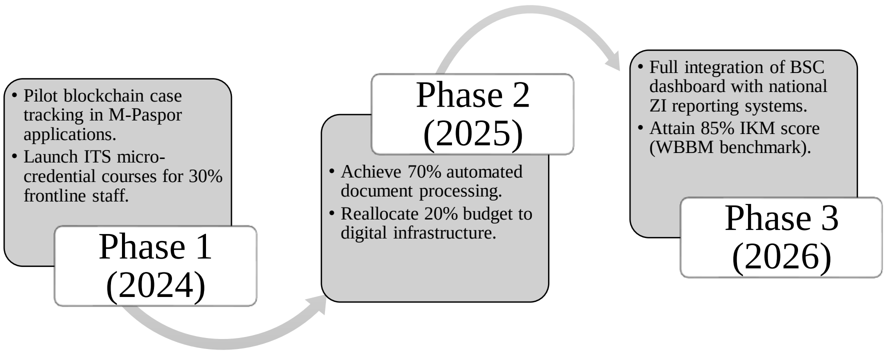


Figure 2. Implementation Roadmap

E. CONCLUSION

This study makes a significant contribution to public policy and bureaucratic reform by demonstrating how the Balanced Scorecard (BSC) framework can be integrated with Indonesia’s Integrity Zone initiative to enhance institutional efficiency and accountability. The findings highlight the strategic importance of aligning performance metrics with organizational objectives, particularly in addressing systemic challenges in service delivery, resource allocation, and internal controls. By operationalizing the BSC within the Integrity Zone framework, this research provides actionable insights for policymakers and public institutions seeking to bridge the gap between compliance-driven reforms and measurable service improvements.

The strategic contributions of this study include the development of a novel BSC framework that quantifies integrity metrics and integrates digital governance, offering a replicable model for Indonesian public agencies pursuing WBBM certification. The policy recommendations emphasize the need for sustained political will, regulatory support, and inter-agency collaboration to ensure the successful implementation of digital transformation and competency-based workforce development initiatives. These findings are helpful in enhancing accountability and service quality across government agencies, underscoring the importance of stakeholder engagement, digitalization, and continuous learning in institutional reform.

Future research should develop this study's findings in several key directions. First, longitudinal studies examining the sustainability of BSC-driven reforms in immigration services could provide insights into long-term institutional transformation beyond initial WBBM certification. Second, comparative analyses across different public institutions could identify sector-specific adaptations of the BSC-Integrity Zone integration framework. Third, quantitative research measuring the correlation between digital literacy improvements and corruption perception indices would strengthen the empirical foundation for technology-driven integrity reforms. Fourth, investigating citizen co-creation approaches in developing service standards could enhance the customer/stakeholder perspective of the BSC framework. Finally, research on interoperability between agency-specific performance measurement systems would address the "measurement fragmentation" challenge identified in this study, potentially facilitating system-wide bureaucratic reforms in Indonesia's public sector.

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