

PERFORMANCE MEASUREMENT ANALYSIS RELATED TO CHANGES IN NOMENCLATURE AT THE ANIMAL, FISH, AND PLANT QUARANTINE OFFICE OF THE RIAU ISLANDS USING THE BALANCE SCORECARD (BSC) MODEL

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Received : 25 July 2025

Published : 31 August 2025

Revised : 01 August 2025

DOI : <https://doi.org/10.54443/ijebas.v5i5.3957>

Accepted : 24 August 2025

Published links : <https://radjapublika.com/index.php/IJEVAS>

Abstract

Nomenclature changes in public institutions often create significant challenges for organizational effectiveness, particularly in aligning tasks, redistributing human resources, and maintaining the quality of public services. This condition is also experienced by the Animal, Fish, and Plant Quarantine Office of Riau Islands, which faces structural complexities following institutional restructuring. This study aims to analyze the organizational performance after the nomenclature change using the Balanced Scorecard (BSC) approach. The research employed a qualitative method with in-depth interviews involving key informants directly engaged in management and quarantine services. Data were analyzed through thematic coding with the assistance of NVivo software, allowing each BSC perspective to be comprehensively examined. The findings reveal that from the financial perspective, budget management is relatively efficient but still requires optimization in transparency and accountability. From the customer perspective, there is an increase in satisfaction and trust in quarantine services, showing that restructuring has strengthened public service delivery. The internal process perspective indicates positive adaptation to the new structure, although challenges remain in terms of uneven human resource distribution and regulatory adjustments. Meanwhile, the learning and growth perspective underscores the importance of continuous staff development and the integration of information technology to build an adaptive work culture. Overall, the Balanced Scorecard proves to be an effective evaluation instrument for assessing public sector performance, while also providing policy implications in terms of strengthening financial governance, redistributing human resources, and modernizing internal processes to enhance efficiency, accountability, and public service quality.

Keywords: *Balanced Scorecard, public sector performance, nomenclature change, quarantine, strategic management*

INTRODUCTION

The enactment of the new Law No. 21 of 2019 on Animal, Fish, and Plant Quarantine mandated broader quarantine duties and authorities. These responsibilities are not limited to preventing the entry, exit, and spread of Quarantine Animal Diseases (HPHK), Quarantine Fish Diseases (HPIK), and Quarantine Plant Pests (OPTK), but also include monitoring and/or controlling food safety and quality, feed safety and quality, genetically engineered products, genetic resources, biological agents, invasive alien species, wildlife, and endangered plants and animals entering the country, spreading from one area to another, and/or being exported from the territory of the Republic of Indonesia. The Agricultural Quarantine Agency (Barantan) was renamed the Indonesian Quarantine Agency (Barantin) on July 20, 2023. This name change occurred following the issuance of Presidential Regulation (Perpres) No. 45 of 2023. The regulation aims to establish the functions and roles of the Indonesian Quarantine Agency in ensuring food safety, protecting natural resources, and securing the sustainability of the agricultural and fisheries sectors in the country. Furthermore, in November 2023, the Head of the Indonesian Quarantine Agency issued Regulation No. 1 of 2023 concerning Organizational Structure and Work Procedures (SOTK). This Presidential Regulation integrates the functions of the Agricultural Quarantine Agency, previously under the Ministry of Agriculture, with the Fish Quarantine, Quality Control, and Safety of Fishery Products Agency. Barantin is a non-ministerial government institution directly responsible to the President. Regarding the new organizational structure

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(SOTK), the Agricultural Quarantine offices in the Riau Islands, which were previously located in each regency/city, were consolidated into a single Technical Implementation Unit (UPT) at the provincial level, namely the Riau Islands Animal, Fish, and Plant Quarantine Office, based in Batam City. Within this context, the change in nomenclature significantly impacts the roles and responsibilities of employees, requiring effective human resource (HR) management policies to ensure that performance and service delivery meet organizational objectives optimally. This study focuses on Performance Measurement Analysis Related to Nomenclature Changes using the Balanced Scorecard (BSC) model. The BSC model offers a comprehensive evaluation framework by considering four main perspectives: Financial, Customer, Internal Process, and Learning and Growth. In the context of nomenclature changes, the BSC approach is applied to analyze the extent to which implemented policies have successfully supported organizational performance, both in terms of operational efficiency and employee competency development. The focus of this research is to measure post-nomenclature performance at the Riau Islands Animal, Fish, and Plant Quarantine Office using the Balanced Scorecard (BSC) model to support optimal performance. Human Resource (HR) management in government institutions is regulated through various laws and regulations aimed at improving organizational efficiency and effectiveness. One of the key regulations is Law No. 5 of 2014 on the State Civil Apparatus (ASN), which provides the framework for HR management in government institutions. This law emphasizes professionalism, competence, and meritocracy in the recruitment and placement of civil servants. As a legal foundation, it seeks to establish a fair and transparent HR management system (ASN Law, 2014).

Additionally, Government Regulation No. 11 of 2017 on Civil Servant Management strengthens the implementation of the ASN Law by providing more detailed guidelines on HR management, ranging from planning, development, to performance evaluation. This policy underscores the importance of workforce planning that aligns with organizational workloads and priorities. The main challenges in implementing these regulations lie in consistency and adaptation to organizational needs. One recurring issue is the gap between existing regulations and actual field conditions, as seen in nomenclature changes. This indicates that policies and regulations must be continuously updated to remain relevant to organizational dynamics and evolving external challenges. Nomenclature changes are part of the government's efforts to align organizational structures with emerging needs due to internal and external environmental changes. Such measures are generally undertaken to improve organizational efficiency or respond to higher regulatory demands. In government institutions, nomenclature changes can help reduce functional overlaps and clarify responsibilities among work units. This aligns with Presidential Regulation No. 81 of 2010 on the Grand Design of Bureaucratic Reform, which emphasizes the importance of organizational restructuring to create a dynamic and responsive bureaucracy. However, adapting to nomenclature changes also requires HR adjustments, both in terms of competency and task distribution. The Riau Islands Animal, Fish, and Plant Quarantine Office's jurisdiction covers numerous ports, airports, and border crossings that serve as key entry and exit points for agricultural, fishery, and forestry commodities throughout the Riau Islands Province. Therefore, this agency plays a frontline role in safeguarding food security and supporting the sustainability of Indonesia's biological resources. With such complex responsibilities, competent HR management oriented toward efficiency and accountability is essential.

The Balanced Scorecard (BSC) is a strategic management tool used to measure organizational performance through four main perspectives: financial, customer, internal processes, and learning and growth. Kaplan and Norton (1996), the developers of this model, explain that the BSC provides a comprehensive approach to evaluating organizational performance by not only focusing on financial outcomes but also incorporating other factors that support sustainability and organizational growth. The Balanced Scorecard's key strength lies in its ability to provide comprehensive evaluations by integrating both quantitative and qualitative indicators. Its multidimensional approach makes it highly relevant for assessing complex policies such as HR restructuring related to nomenclature changes. The financial perspective highlights cost efficiency, while the customer perspective ensures that policies deliver tangible benefits to stakeholders. The internal process perspective identifies obstacles in policy implementation, and the learning and growth perspective focuses on developing HR competencies as organizational assets. Thus, the BSC enables balanced evaluation between quantitative results and qualitative aspects that support the achievement of strategic organizational goals. This comprehensive approach ensures that the organization not only pursues efficiency but also secures long-term performance sustainability through HR development aligned with its strategic needs. With these advantages, the BSC becomes an effective evaluation tool for measuring performance and assessing the success of HR management under the new nomenclature at the Riau Islands Animal, Fish, and Plant Quarantine Office. Based on the aforementioned background, the Balanced Scorecard is the appropriate choice for measuring both financial and non-financial performance, under the title: "Performance Measurement Analysis

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Related to Nomenclature Changes at the Riau Islands Animal, Fish, and Plant Quarantine Office Using the Balanced Scorecard.”.

LITERATURE REVIEW

Performance measurement in the public sector is an essential instrument to ensure accountability and organizational effectiveness. Mardiasmo (2018) emphasizes that public sector performance measurement systems aim to evaluate the extent to which strategic objectives are achieved through both financial and non-financial indicators. In the Indonesian bureaucracy, performance measurement is closely linked to bureaucratic reform as mandated in the Grand Design of Bureaucratic Reform (Presidential Regulation No. 81 of 2010). This regulation encourages public organizations to transform into entities that are more responsive, adaptive, and results-oriented. Thus, performance measurement systems are not merely administrative evaluation tools but also serve as mechanisms to improve the quality of public services. Changes in government nomenclature, such as in the Indonesian Quarantine Agency, bring significant implications for organizational structures and human resource distribution. Nomenclature does not merely mean name adjustments but also entails repositioning functions, roles, and employee responsibilities. Robbins and Judge (2018) argue that organizational restructuring requires intensive adaptation of human resources to maintain performance levels. The Food and Agriculture Organization (FAO, 2020) also highlights that modernizing nomenclature can strengthen professionalism in public institutions when responding to global challenges, particularly in terms of transparency, accountability, and policy effectiveness. Therefore, nomenclature changes require performance measurement instruments capable of evaluating organizations comprehensively.

The Balanced Scorecard (BSC), developed by Kaplan and Norton (1996), is among the most relevant models for measuring public sector performance. Unlike traditional measurement systems that tend to emphasize financial aspects, the BSC integrates four perspectives: financial, customer, internal processes, and learning and growth. Mahmudi (2015) adds that the application of BSC in the public sector needs modifications to fit government characteristics, for example, replacing the “shareholder” perspective with citizens as service users. Through this multidimensional approach, the BSC enables public organizations to assess not only financial efficiency but also service quality, administrative effectiveness, and the capacity for human resource development. Several previous studies have demonstrated the effectiveness of the Balanced Scorecard in evaluating public organizations' performance. Nasrun (2017) found that implementing the BSC in the Regional Financial and Asset Management Agency of Makassar improved performance compared to the previous year. Solikhah (2018) showed that BSC implementation in Yogyakarta Islamic Hospital provided a comprehensive overview of performance from both financial and non-financial perspectives. Similarly, Tillah (2021) in her study on Payakumbuh Regional Water Company (PDAM) revealed that BSC successfully indicated good performance in financial, customer, and internal process perspectives, although weaknesses remained in the learning and growth perspective. These findings confirm that the BSC is effective and adaptable across different types of public organizations. Based on theoretical reviews and previous studies, it can be concluded that the Balanced Scorecard is an appropriate approach to analyze the performance of government organizations undergoing nomenclature changes. This model not only evaluates financial aspects but also measures public service quality, process effectiveness, and human resource readiness to undertake new responsibilities. Therefore, the application of the Balanced Scorecard in the Riau Islands Quarantine Office for Animals, Fish, and Plants is relevant to provide a comprehensive overview of the success of nomenclature changes and their contribution to achieving the organization's strategic objectives.

METHOD

This research applied a descriptive qualitative approach aimed at analyzing organizational performance following nomenclature changes at the Riau Islands Quarantine Office for Animals, Fish, and Plants through the Balanced Scorecard (BSC) framework. The descriptive qualitative method was considered appropriate because it provides the flexibility to describe complex phenomena, capture organizational dynamics, and interpret the implications of policy changes in depth (Sugiyono, 2017). The Balanced Scorecard was chosen as the analytical tool because it integrates four interrelated perspectives financial, customer, internal processes, and learning and growth thereby ensuring a holistic evaluation of performance that combines both tangible and intangible aspects (Kaplan & Norton, 2016). The research was conducted at the Riau Islands Quarantine Office for Animals, Fish, and Plants,

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which became the locus of study due to its strategic role as a unit implementing quarantine and biosecurity functions in a region with intense trade flows. The study was carried out over nine months, from December 2024 to August 2025, to allow sufficient time for data collection, verification, and analysis. Primary data were collected through in-depth interviews with key informants, including structural officials, functional staff, and service users, to capture multiple perspectives on performance measurement. Observations of daily operations were also conducted to enrich contextual understanding, while secondary data were gathered from official documents, regulatory frameworks, and internal reports that provided institutional records of the nomenclature changes. The research instruments consisted of structured interview guides and observation sheets developed based on the BSC indicators. For the financial perspective, indicators such as budget management efficiency, non-tax state revenue (PNBP), and transparency of financial reports were emphasized. In the customer perspective, attention was given to service accessibility, responsiveness to complaints, and public satisfaction. The internal process perspective examined the effectiveness of administrative efficiency and the implementation of innovations in service delivery. Meanwhile, the learning and growth perspective focused on employee development, technological infrastructure, and organizational culture. By aligning the instruments with these indicators, the study ensured systematic data collection that covered both organizational and human resource dimensions. To ensure data credibility, triangulation was applied by combining interviews, observations, and document studies.

Data were analyzed using Miles and Huberman's (2014) interactive model, which consists of data reduction, data display, and conclusion drawing. Data reduction was performed by selecting relevant information aligned with the BSC framework, followed by data display in narrative and tabular formats to facilitate thematic analysis. Conclusions were drawn iteratively and continuously verified with the data to maintain reliability. To strengthen the rigor of qualitative analysis, NVivo software was employed for coding and thematic categorization. NVivo supported the identification of patterns and relationships across perspectives, particularly in connecting human resource readiness with process efficiency and public satisfaction (Bazeley, 2013). Through this methodological design, the research not only described the performance outcomes of the Riau Islands Quarantine Office after nomenclature changes but also evaluated the extent to which policy adjustments supported organizational efficiency, accountability, and service quality. The integration of qualitative inquiry with the Balanced Scorecard framework ensured that findings reflected both measurable outputs and contextual nuances, thereby contributing to a more comprehensive understanding of performance evaluation in the public sector.

RESULTS AND DISCUSSION

This study aims to analyze performance measurement related to nomenclature changes at the Riau Islands Animal, Fish, and Plant Quarantine Office using the Balanced Scorecard (BSC) approach. The primary data collection method employed is in-depth interviews with informants selected purposively based on their roles and direct involvement in carrying out the functions of the office. The informant data are as follows:

Table 1. Research Sources

| No | Name | Position | Kode |
|----|------|---|------|
| 1 | HW | Head of the BKHIT KEPRI Office | N1 |
| 2 | MS | Head of General Affairs Sub-Division of BKHIT KEPRI | N2 |
| 3 | JP | Head of the Animal Quarantine Team of the BKHIT KEPRI | N3 |
| 4 | PD | Head of the BKHIT KEPRI Fish Quarantine Team | N4 |
| 5 | WS | Person in Charge of Hang Nadim Airport Service Unit | N5 |
| 6 | AB | Commitment Making Officer and Financial Functional | N6 |
| 7 | IP | Personnel Functional | N7 |
| 8 | JH | Animal Quarantine Service Users | N8 |
| 9 | HN | Users of Plant Quarantine Services | N9 |
| 10 | AN | Fish Quarantine Service Users | N10 |

Source: Research Data, 2025

The in-depth interview approach was chosen because it enables the researcher to obtain rich, detailed, and contextual information regarding perceptions and practices of performance measurement amid organizational change dynamics. Through this method, the financial, customer, internal process, and learning and growth perspectives can be thoroughly explored from the viewpoints of key actors. The collected data were then transcribed and analyzed

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using NVivo software. The analysis was carried out through a coding process, which mapped the interview content into categories relevant to the Balanced Scorecard perspectives. By applying this analytical technique, the researcher was able to deeply explore the factors influencing organizational performance and link the findings to the Balanced Scorecard theory, thereby generating a comprehensive understanding of the implementation and performance measurement following the nomenclature change at the office. Based on the coding and analysis conducted using NVivo 15, a Mind Map was developed to represent the interconnections among themes across the four Balanced Scorecard perspectives: Financial, Customer, Internal Business Processes, and Learning & Growth. This Mind Map serves as an integrative visualization that summarizes the overall research findings, linking the main nodes with sub-nodes derived from in-depth interviews with 10 respondents. From the financial perspective, indicators of budget efficiency and resource optimization show that the nomenclature change requires adjustments in cost allocation. This directly correlates with the internal business process perspective, where efficient management of operational procedures becomes the key to maintaining financial stability. The customer perspective reveals that public satisfaction and trust can increase when internal processes run quickly, transparently, and in accordance with established procedures. In the Mind Map, this relationship is clearly illustrated: improvements in internal service quality drive positive perceptions among customers, which in turn strengthen the institution's legitimacy in the eyes of the public. The learning and growth perspective emphasizes the development of employee competencies, technological innovation, and adaptation to new regulations.

Strengthening human resources and leveraging technology directly impact the improvement of internal processes and service performance. For instance, training related to the new quarantine regulations not only enhances staff skills but also reduces the risk of operational errors with financial and reputational consequences. Overall, the Mind Map demonstrates that the success of the organization after the nomenclature change heavily depends on the synergy of these four perspectives. Sound financial management supports investments in human resources and technology; competent human resources optimize internal processes; effective internal processes enhance customer satisfaction; and customer satisfaction positively influences public support and future budget allocations. Thus, the Mind Map serves as a holistic representation of the analysis results while also providing strategic direction for improving the performance of the Quarantine Office in the future.

Table 2. Balanced Scorecard Analysis Recapitulation

| Indicator | Sub-Indicators | Files | References | Percentase |
|---|---|-------|------------|------------|
| Financial Perspective | Non-Tax State Revenue (PNBP) | 10 | 20 | 50,00% |
| | Budget Management | 10 | 20 | 50,00% |
| | Financial Transparency | 10 | 20 | 50,00% |
| Customer Perspective | Public Service Accessibility | 10 | 20 | 50,00% |
| | Public Satisfaction with Public Services | 10 | 20 | 50,00% |
| | Responsiveness to Public Complaints | 10 | 20 | 50,00% |
| Perspektif Pembelajaran dan Pertumbuhan | Government Apparatus Work Culture | 10 | 19 | 52,63% |
| | Information Technology Infrastructure | 10 | 13 | 76,92% |
| | Development of Government Apparatus Human Resources | 10 | 17 | 58,82% |
| Perspektif Proses Internal | Administrative Process Efficiency | 10 | 20 | 50,00% |
| | Innovation in Service Process | 10 | 16 | 62,50% |
| | | Total | 205 | 56,25% |

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Source: Primary Data, processed by NVivo 15, 2025

Financial Perspective

In the context of the nomenclature change at the Riau Islands Animal, Fish, and Plant Quarantine Office, the analysis of the financial perspective using the Balanced Scorecard (BSC) model shows significant results. Three main sub-indicators Non-Tax State Revenue (PNBP), Budget Management, and Financial Transparency each demonstrate coverage of 50.00%. This uniform figure reflects balanced and consistent attention to every financial aspect, indicating that BKHIKT Kepri is not only focused on a single dimension but is striving to achieve equilibrium across all areas of financial management. Non-Tax State Revenue (PNBP) is one of the primary sources of national revenue outside taxation. In the context of the Quarantine Office, PNBP is obtained through various services provided to the public and related sectors.

The digitalization of PNBP management is a strategic step toward enhancing financial transparency and accountability. By leveraging technology, PNBP management can be carried out more efficiently and openly, allowing the public and stakeholders to monitor state financial administration more effectively. Effective and efficient budget management is crucial to ensure that fund allocations align with the priorities and needs of BKHIKT Kepri. The implementation of performance-based budgeting is a relevant approach to link allocated budgets with expected outcomes. Research by Suliantoro (2023) indicates that integrating performance based budgeting processes is necessary to balance the fulfillment of public expectations with government objectives. Financial transparency is a key pillar of good governance. Through transparency, the public gains access to information on state revenues and expenditures, enabling oversight of public fund utilization. Research by Khikmah and Purwanto (2023) shows that transparency in local government financial reporting has a significant effect on corruption prevention.

Transparency allows society to monitor the use of public funds and detect potential misuse, thereby strengthening governmental accountability. Overall, the uniform coverage across the three financial sub-indicators demonstrates that the Riau Islands Animal, Fish, and Plant Quarantine Office places balanced attention on PNBP, budget management, and financial transparency. This balanced approach not only reflects internal consistency in resource management but also highlights the institution's readiness to meet external accountability demands and improve the quality of public services. By maintaining equilibrium across these three aspects, BKHIKT Kepri can ensure that financial processes run harmoniously, supporting operational efficiency and strengthening public trust in the agency's performance.

Learning and Growth Perspective

The Balanced Scorecard analysis of the Learning and Growth perspective reveals significant variation among the sub-indicators. The Work Culture of Officials recorded a coverage of 52.63%, while Information Technology (IT) Infrastructure reached 76.92%, and Human Resource (HR) Development stood at 58.82%. This distribution underscores that BKHIKT Kepri places IT infrastructure as its top priority to support performance improvement. The high coverage percentage in IT infrastructure reflects substantial investment and attention to digital systems, including hardware, software, and internal networks, which facilitate smooth workflows and real-time data management. The strengthening of HR Development, with coverage of 58.82%, shows that individual capacity is the second focus of BKHIKT Kepri. This includes technical training, regular workshops, mentoring programs, and the enhancement of professional competencies in line with the operational needs of the Riau Islands Animal, Fish, and Plant Quarantine Office.

This strategy aligns with Human Capital Theory (Becker, 2020), which emphasizes that systematically developing individual capabilities enhances both productivity and the quality of outputs. In other words, investment in human resources not only impacts technical skills but also sustains an effective and professional work culture. Meanwhile, the Work Culture of Officials, with coverage of 52.63%, highlights that the establishment of norms, ethics, and team collaboration remains the foundation of BKHIKT Kepri's capacity-building strategy. Although its percentage is lower than IT infrastructure, work culture continues to be a vital pillar to ensure that improvements in HR and technology are applied consistently and sustainably. A strong work culture enables BKHIKT Kepri to reduce procedural errors, strengthen accountability, and increase public satisfaction through more responsive and professional services. A comparative analysis across sub-indicators indicates BKHIKT Kepri's holistic approach: strengthening technology as the main enabler, supported by enhancing individual capabilities through HR development, and tied together by a healthy organizational culture. This focus shows that BKHIKT Kepri recognizes

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the interconnection between systems, people, and internal values as mutually reinforcing components. This perspective is consistent with the Learning Organization theory (Senge, 2021), which argues that effective organizations integrate individual learning, technological innovation, and work culture practices to achieve sustainable performance. Practically, the focus on IT infrastructure enables more efficient quarantine data processing, real-time reporting, and administrative management. At the same time, HR development ensures that officials can utilize digital systems optimally while maintaining professionalism in public service. Work culture acts as the binding force to ensure collaboration, discipline, and integrity are preserved, allowing BKHIKT Kepri to achieve its strategic goals consistently. In conclusion, the Learning and Growth perspective emphasizes a layered priority: strengthening systems and technology (IT), developing HR competencies, and reinforcing organizational culture. This combination enables the Riau Islands Animal, Fish, and Plant Quarantine Office to enhance its internal performance while simultaneously delivering more effective, efficient, and professional public services.

Customer Perspective

The customer perspective, the Balanced Scorecard analysis shows that the three sub-indicators Accessibility of Public Services, Public Satisfaction with Public Services, and Responsiveness to Public Complaints each have equal coverage of 50.00%. This data reflects that BKHIKT Kepri consistently balances attention across service accessibility, the quality of interaction with the public, and the institution's ability to respond to complaints. Such uniformity indicates that every dimension of public service is regarded as equally important in performance evaluation, ensuring that no aspect is neglected. Although the coverage figures demonstrate balance, deeper analysis highlights that Responsiveness to Public Complaints holds a highly strategic role. Direct interaction between officials and the public through mechanisms of complaint handling, clarification, and follow-up serves as a tangible benchmark of service quality. This sub-indicator requires officials not only to respond procedurally, but also effectively, promptly, and courteously factors that shape public perceptions of the institution's professionalism. This aligns with the principle of service quality in public service theory, where responsiveness is considered one of the core dimensions determining user satisfaction (Parasuraman, 2023).

Furthermore, Accessibility of Public Services is also a crucial factor, as the ease with which citizens can access services whether physically or digitally affects the effectiveness of program implementation. For example, the availability of online registration systems and the provision of services in strategic locations allow the public to obtain services without facing geographic or time-related barriers. This is consistent with the concept of e-Government, which emphasizes ease of access as part of enhancing modern public service delivery (Alami, 2023). Meanwhile, Public Satisfaction with Public Services functions as an evaluative indicator reflecting the overall user experience. Although its coverage is the same as the other sub-indicators, public satisfaction is outcome-driven, measuring whether the services provided meet public expectations.

Recent research by Putra & Hidayat (2023) demonstrates that public satisfaction is significantly correlated with the quality of interaction with officials, the speed of service delivery, and the transparency of information. Therefore, BKHIKT Kepri's success in the customer perspective is measured not only by formal procedures but also by public perceptions. Overall, the Customer Perspective at the Riau Islands Animal, Fish, and Plant Quarantine Office shows that BKHIKT Kepri is not only focused on fulfilling the quantitative aspects of service delivery but also pays attention to the quality of interactions and the effectiveness of responses to public needs. The balanced coverage across the three sub-indicators reflects a holistic approach, where accessibility, satisfaction, and responsiveness operate simultaneously to build public trust and legitimacy. In other words, while all three sub-indicators show the same quantitative coverage, Responsiveness to Public Complaints can be considered the most representative indicator of the actual performance of officials in delivering public services, as it directly measures BKHIKT Kepri's ability to address the real needs, problems, and expectations of society in a concrete and measurable way.

Internal Process Perspective

The Balanced Scorecard analysis of the Internal Process perspective shows a notable difference between two main sub-indicators. Administrative Process Efficiency recorded coverage of 50.00%, while Innovation in Service Processes was higher, at 62.50%. This difference indicates that BKHIKT Kepri places additional priority on innovation as a strategy to enhance internal quality. Administrative efficiency remains the foundation, ensuring smooth workflows and minimal bureaucracy, but innovation is viewed as the key to delivering adaptability, flexibility, and responsiveness to public needs. The 50.00% coverage for Administrative Process Efficiency reflects BKHIKT Kepri's consistent attention to procedural standards, reduction of redundancy, and optimization of internal

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workflows. This includes leveraging information technology for document automation, real-time reporting, and reducing unnecessary steps. Such efficiency forms the basis for delivering public services quickly, accurately, and effectively, in line with the principles of Total Quality Management (TQM), which emphasize process continuity and error minimization. Meanwhile, the higher focus on Innovation in Service Processes (62.50%) demonstrates BKHikt Kepri's recognition of the importance of continuous improvement. Innovation is not limited to digitalization but also includes refining service procedures, developing more user-friendly digital systems, integrating cross-unit processes, and creating new, more effective work methods. This aligns with Continuous Process Improvement (CPI) theory, which stresses that adaptive organizations continuously update work methods to improve productivity and service quality. Comparative analysis across sub-indicators further highlights that innovation is the main driver of internal change. While efficient administration remains crucial, innovation enables the organization to respond to external dynamics, including regulatory changes, fluctuating user volumes, and growing public demand for faster and more transparent services. In other words, innovation expands the scope of organizational performance from mere internal smoothness to adaptive, results-oriented capabilities. In practical terms, prioritizing innovation has driven the development of online registration systems, cross-sector data integration, and real-time monitoring dashboards accessible to leadership.

These initiatives not only improve internal efficiency but also strengthen accountability, transparency, and service quality. A balance between administrative efficiency and innovation reflects a mature organizational strategy: maintaining operational stability while continuously transforming to ensure services are more responsive and relevant to societal needs. These findings are consistent with recent studies, such as research in Ciomas District (2024), which demonstrated that simplifying procedures and utilizing technology improve public service efficiency. Another study by Syntaxliterate (2024) highlighted that implementing the Balanced Scorecard in government institutions encourages innovation adaptation to enhance organizational performance. Additionally, an evaluation of Balanced Scorecard implementation at the West Java III Regional Office of the Directorate General of Taxes (2023) found that most components particularly those related to internal processes had a significant impact on achieving organizational performance targets. In conclusion, the Internal Process perspective emphasizes a strategic balance between administrative efficiency and continuous innovation. The focus on innovation reflects the organization's vision to be adaptive, efficient, and quality-oriented, while administrative efficiency ensures operational stability. This combination enables the Riau Islands Animal, Fish, and Plant Quarantine Office to optimize internal performance while delivering public services that are professional, fast, and transparent.

Balanced Scorecard

Overall, the Balanced Scorecard (BSC) analysis at the Riau Islands Animal, Fish, and Plant Quarantine Office demonstrates that the organization has adopted a comprehensive strategic approach to improving performance. The average coverage of 56.25% across the four perspectives illustrates a well-balanced effort between financial, customer, internal process, and learning and growth aspects. Nevertheless, significant variations exist among perspectives, reflecting different strategic priorities in each area. From the Financial Perspective, the primary focus lies in the management of Non-Tax State Revenue (PNBP), budget efficiency, and financial transparency. The uniform coverage percentage (50.00%) indicates that the organization pays balanced attention to these aspects, ensuring sustainable financial health. Research by Olariu et al. (2023) revealed that the application of BSC in the public sector can enhance accountability and transparency, which aligns with these findings.

From the Customer Perspective, sub-indicators such as public service accessibility, citizen satisfaction, and responsiveness to public complaints each recorded coverage of 50.00%. This shows that the organization places equal emphasis on providing services that are accessible, satisfactory, and responsive to the needs of society. Vrabie et al. (2023) emphasized the importance of indicators measuring public service recipients' satisfaction in assessing the performance of public organizations. From the Learning and Growth Perspective, more significant variation among sub-indicators is observed. Information Technology (IT) Infrastructure recorded the highest coverage at 76.92%, followed by Human Resource Development (58.82%) and Work Culture (52.63%). This indicates that the organization prioritizes strengthening IT infrastructure as the foundation for enhancing individual capacity and organizational culture. Bagirzade (2024) highlighted the importance of strategic maps in the BSC to help public organizations implement strategies and achieve their goals. From the Internal Process Perspective, the sub-indicators of Administrative Process Efficiency and Innovation in Service Processes recorded coverage of 50.00% and 62.50%, respectively. This difference suggests that the organization places greater emphasis on innovation to make internal processes more adaptive and responsive to public needs. Research by Tincuța Vrabie (2023) revealed that implementing the BSC in public services is essential to improving efficiency and transparency, which supports these

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findings. In summary, the application of the BSC at the Riau Islands Animal, Fish, and Plant Quarantine Office reflects a balanced strategic effort to enhance organizational performance. Priorities in strengthening IT infrastructure, developing human resources, and innovating internal processes demonstrate the organization's commitment to adapting to contemporary demands and improving the quality of public services. However, greater attention is needed to financial and customer aspects to achieve optimal balance across all BSC perspectives.

CONCLUSION

This study concludes that the application of the Balanced Scorecard (BSC) provides a comprehensive overview of organizational performance at the Animal, Fish, and Plant Quarantine Office of Riau Islands following its nomenclature change. From the financial perspective, budget management has demonstrated relative efficiency and transparency, although further optimization remains necessary. The customer perspective shows increased satisfaction and trust in quarantine services, indicating that institutional restructuring has reinforced the quality of public service delivery. The internal process perspective reveals positive adaptation to the new organizational structure, yet challenges remain in terms of uneven human resource distribution and regulatory adjustments. Meanwhile, the learning and growth perspective highlights the importance of continuous staff capacity building and the integration of information technology to foster an adaptive work culture that supports organizational sustainability. The policy implications of these findings underline the need for stronger financial governance, strategic redistribution and continuous development of civil servants through targeted training, as well as modernization of internal processes supported by adaptive regulations. Moreover, the restructuring experience of this office may serve as a model for other public institutions undergoing nomenclature changes, ensuring that organizational effectiveness is improved without compromising service quality. Accordingly, the Balanced Scorecard is not only relevant as a performance evaluation tool but also serves as a strategic foundation for public policy formulation aimed at enhancing efficiency, accountability, and competitiveness within the public sector.

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