

PERFORMANCE MEASUREMENT IN KADIPIRO VILLAGE GOVERNMENT FROM BALANCE SCORECARD PERSPECTIVE

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Abstract

The purpose of this study was to determine the performance of the Kadapiro Village government as measured by the balanced scorecard method. This research uses qualitative research with case study design. The resource persons in this study were the village head, village secretary, village treasurer, head of the welfare section, chairman and secretary of the Village Consultative Body, head of RT, early childhood education teacher, and head of village youth and sports. Data collection techniques using interviews, observation and documentation. Data analysis techniques with data condensation, data presentation, and drawing conclusions. The results showed that the Kadapiro Village Government had good performance, (1) The service bureaucracy for the community was in accordance with procedures or rules including the service of making population documents that made it easier for the community, as well as community empowerment contained in the Village Government Work Plan that was right on target and brought many benefits to the community. Public. The Kadapiro Village Government in managing finances has used the SISKEUDES application which makes it easy to compile financial reports, puts forward the principle of transparency by providing an accountability report at the end of the year, namely the preparation of a Medium-Term Development Plan which will be submitted to the BPD, sub-district and district, in addition to reporting in the mass media so that known to the public. The infrastructure development contained in the Village Government Work Plan is right on target by building several facilities and infrastructure such as paving roads, concrete rebates, construction of embankments and bridge repairs. For a good village community security and order system, there is a security system in every RT. The village apparatus has carried out the main tasks of their respective authority functions in accordance with the Sragen Regency Regent Regulation Number 20 of 2017 concerning Organizational Structure and Village Governance.

Keywords: implementation, performance, village government, balance scorecard

1. Introduction

The times that are happening continuously today have resulted in changes that occur both in business organizations and non-profit organizations. These changes are due to the sophistication of available technology, indirectly an organization must always adapt and take corrective actions in organizational management, especially in the performance aspect. In order to see a picture of the success of the organization, it is important to take an action called performance measurement. In public organizations to realize *good corporate governance*, proper performance measurement is needed. Performance measurement is considered as one of the activities which is a form of the performance accountability function of an organization. Government organizations are required to meet the expectations of various *stakeholder groups* such as Public. The public sector has the responsibility to demonstrate the ability of the governance system to serve the community effectively and efficiently (Verlandes & Hariati, 2019).

The Ombudsman of the Republic of Indonesia which is an institution that has the authority to supervise the implementation of public services, both those held by state and government officials, including those held by State-Owned Enterprises, Regional-Owned Enterprises, and State Legal Entities as well as private or individual entities that are assigned the task of providing public services. Certain funds, which are partly or wholly sourced from the state budget and/or regional revenue budgets, noted an increase in public reports on the condition of public services (Law No. 37 of 2008). The Ombudsman of the Republic of Indonesia stated that the most local government agencies were reported by the public throughout 2017, namely 3,427 reports on public services that did not meet the standards. Reporting to agencies of alleged maladministration or service delays, causing *mistrust* from the public-to-public services (Maharani, 2018). In essence, public sector organizations as government agencies must carry out their duties according to their roles. Government agencies are formed to

meet the needs of the community and are oriented towards community satisfaction, especially at the lowest level institutions, namely the village government.

Seeing the many reports from the Ombudsman of the Republic of Indonesia that public services that do not meet government standards, immediately make various efforts to improve the performance of public organizations by measuring performance. In order to produce actual performance information, objective and comprehensive measurements are needed. Objective and comprehensive means that performance is measured both in terms of financial and non-financial as well as internally and externally. It's just that so far, the performance measurement in government agencies has not been carried out objectively. Performance measurement carried out tends to pay attention from a financial perspective only (Asman & Rusli, 2014).

The performance of public sector organizations, especially in Village Government, became important after the enactment of Law No. 6 of 2014 Article 4 concerning Setting Village Goals. Establish a Professional, efficient and effective, open, and responsible Village Government; Improving public services for villagers in order to accelerate the realization of general welfare (Law No. 6 of 2014). Kadipiro Village Government is one of the Village Governments in Sambirejo District, Sragen Regency which has the duty as a forum for public services to the community. Based on initial data in providing services to the community, the Kadipiro Village Government puts forward a vision, namely "the realization of excellent integrated services in Kadipiro Village". and has a mission, (1). Realizing effective, efficient and transparent public services, (2). Improving the quality of professional and reliable Human Resources (HR), (3). Improve adequate facilities and infrastructure. To achieve the vision and mission requires the right performance strategy in order to achieve success. Based on the results of the initial interview with the Kadipiro Village Head, it was stated that in the Kadipiro Village government there was no effective performance measurement. Performance measurement is still limited from financial reports based on the realization of the Village Government Work Plan (RKPD).

Objective and comprehensive performance measurement will be useful in providing true information about the performance of government agencies. With correct information, performance results will affect the accuracy of the preparation of performance improvements. So, researchers are interested in implementing a public government performance measurement method with a *balanced scorecard* that is more accurate and measurable.

balanced scorecard was first introduced in 1996 in the United States by Kaplan and David. *The balanced scorecard* consists of four perspectives, namely financial, customer, internal business processes, and learning and growth perspectives (Kaplan, 2009). The concept of a *balanced scorecard* was originally intended for profit-oriented business organizations but over time, the *balance scorecard* can also be applied to public sector organizations. *Balanced scorecard* as a performance measurement tool can be used as a tool for controlling, analyzing and revising organizational strategy (Kaplan, 2009).

The application of the *balance scorecard* in measuring the performance of public organizations aims to state a balance between various internal and external measures. To implement a *balanced scorecard* in the public sector, modification is needed, because there are differences between the *balance scorecard* for the public and private sectors, the *balance scorecard* must be adjusted first to suit the needs of public organizations. Various studies have been conducted to determine the performance of government agencies with the *balanced scorecard method*.

For public organizations themselves, a *balanced scorecard* can improve the quality of added value leading to effectiveness and efficiency. Apart from the advantages, the *balanced scorecard approach* as a government performance measurement tool will be able to provide many benefits. The results of Fatah, Othman, & Abdullah (2012) research explain that the use of a *balanced scorecard* provides many benefits for public or government organizations, including improving communication between individuals within the organization, enabling management to focus on overall organizational processes, and bringing each unit within the organization to a higher level. the same direction, namely serving the community. The benefits of a *balanced scorecard* are also explained in the research of Fatah, Othman, & Abdullah (2012) which explains that the implementation of a *balanced scorecard* in local governments in Indonesia is consistent and in line with the policy of developing a Strategic Plan (Renstra), where the strategic plan is a strategic planning step taken to formulate a vision. mission, goals, objectives and strategies of government organizations.

Judging from the complexity of the problems regarding performance measurement in public organizations, especially in the Kadipiro Village Government, which is one of the lowest levels of service to the community in the government system. Based on the initial interview, it is known that the performance measurement used only comes from financial reports based on the realization of the RKPD, in practice the performance measurement in Kadipiro Village has not implemented a *balanced scorecard system*. In the Kadipiro Village Government there has been no research on performance measurement using the *balanced scorecard*. Besides that, the Kadipiro Village Government has the availability of data that meets the performance measurement research using the

balanced scorecard. By implementing the *balanced scorecard* as a performance benchmark, it can help and provide an overview to the Kadipiro Village Government in evaluating or assessing performance in accordance with the realization of the RKPD.

2. Method

This type of research uses a qualitative research design with a case study approach. Qualitative research is research that intends to understand the phenomenon of what is experienced by the research subject, for example behavior, perception, motivation, and action (Moleong, 2012). According to Nursalam (2016) Case studies are research that includes studies aimed at providing a detailed description of the background, nature, and character of the case, case studies focus on a case in detail.

The data collection technique in this study consisted of observations in accordance with four perspectives: customer perspective (service to the community) with the objective of observing community satisfaction with services, community participation in village planning and development, and community welfare and empowerment. The financial perspective uses financial statements for the calculation of ratios, namely, economic ratios, effectiveness ratios, and efficiency ratios. Internal business perspective with the objective of observing, the facilities and infrastructure of the Kadipiro village head office, Kadipiro village infrastructure and security and order in the Kadipiro village. Growth and learning perspective (employee and organizational development) with the objective of observation, human resources from village officials, improving the quality of village apparatus and improving technology and village information systems. The interviews were in accordance with four perspectives, namely the perspective of service to the community, the financial perspective on how to manage and prepare financial reports, the internal business perspective on infrastructure, the infrastructure of Kadipiro Village, and the development perspective on the duties and authorities of the village apparatus. Documentation, which is in the form of documents from the Kadipiro Village Government, including the profile of the Kadipiro village government, the organizational structure of the Kadipiro village administration, the Village Government Work Plan (RKPD) of the Kadipiro Village Government in 2021, and the 2021 financial report. village secretary, village treasurer, head of welfare section, chairman and secretary of the Village Consultative Body, head of RT, early childhood education teacher, and head of village youth and sports. The validity of this research data uses source triangulation according to Sugiyono (2018), namely data collection carried out by combining data collection techniques and existing data sources. In this study using triangulation methods, namely by collecting data in research through interviews, observation and documentation. By using data analysis according to Miles, Huberman, & Saldana (2014), namely by collecting data, condensing data, presenting data and drawing conclusions.

3. Results and Discussion

In the balanced scorecard concept, each perspective must have strategic objectives that are related to each other. This strategic target is formulated based on the vision and mission of the village government. The vision of the Kadipiro Village government is "To serve and build Kadipiro Village that is innovative and creative, has character and is cultured". The Kadipiro Village Government has 6 missions, consisting of (1) building inter-religious harmony; (2) running village government by prioritizing transparency, kinship and mutual cooperation; (3) optimizing village income sources both from the central government and local sources of original funds; (4) construction of infrastructure for roads, bridges, irrigation and sports facilities; (5) increasing village economic growth by prioritizing the people's economy based on cooperatives, MSMEs, and Bumdes; (6) realizing a harmonious and prosperous society, peaceful and peaceful gemah ripah loh jinawi. The indicators of success from each perspective of the *balance scorecard* and the results of the performance of the Kadipiro Village Government are as follows.

Table 1. Results of Kadipiro Village Government Performance Assessment with *Balanced Scorecard*

No.	<i>Balanced Scorecard</i> Perspective	<i>Balance Scorecard</i> Indicator	Kadipiro Village Government Performance Results
1.	Service Perspective	1. Optimizing the service for bureaucracy to the	1. Service procedures, ease of service flow stages provided to the community

No.	Balanced Scorecard Perspective	Balance Scorecard Indicator	Kadipiro Village Government Performance Results
	the community	community that is excellent. 2. Services that are easy to understand for the community. 3. Increase community empowerment that is beneficial to the community.	2. Service requirements, technical and administrative requirements according to the type of service. 3. Clarity of service officers, presence and certainty of officers who provide services. 4. Speed of service, target service time can be completed within a predetermined time. 5. adequate service facilities and infrastructure so as to provide a sense of comfort to the community. 6. Community empowerment that is in accordance with the RKPD is found in the fields of education, agriculture, health, sports,
2.	Financial Perspective	1. Provide accountability reports according to procedures and according to principles transparency. 2. Increase economic value, effectively and efficiently.	1. Village government accountability reports use online and offline systems. 2. The percentage of Kadipiro Village finances according to economic ratios, efficiency ratios, effectiveness ratios: a. The economic ratio of Kadipiro Village in 2021 is 87.01%. b. The effectiveness ratio of Kadipiro Village in 2021 is 86.01%. c. The efficiency ratio of Kadipiro Village in 2021 is 48.15%.
3.	Internal Business Perspective	1. Optimizing the development of village facilities, infrastructure or infrastructure. 2. Increase community participation in structuring and supervising infrastructure development. 3. Improve security and public order.	1. Involving the community in the village infrastructure development planning process in the village development planning meeting. 2. Infrastructure development of facilities and infrastructure such as paving roads, concrete rebates, construction of embankments, repairing bridges and livable houses that are already underway. 3. Labor-intensive programs are successful in development by providing wages for workers. 4. Program siskamling in every RT 5. Optimization of the work system of Kamtibmas and Babinsa
4.	Development Perspective	1. Increase the work motivation of village officials 2. Improving the competence of village officials 3. Improving village information technology and systems	1. Village apparatuses have carried out the main tasks of their respective authority functions in accordance with Sragen Regency Regent Regulation No. 20 of 2017 concerning Organizational Structure and Village Governance. 2. Recruitment of village officials uses a test system. 3. Development of village apparatus with training or technical guidance organized by the district. 4. Work evaluation, from each village apparatus according to its main task

No.	<i>Balanced Scorecard Perspective</i>	<i>Balance Scorecard Indicator</i>	Kadipiro Village Government Performance Results
			5. The use of village information systems is used for the smooth running of administrative services.

balanced scorecard can be regarded as a strategic approach to translating vision and mission statements. This is like the research conducted by Firdaus (2013) states that the *balanced scorecard* is a strategic performance measurement system to translate the vision, mission and goals of the organization. In addition, in the implementation process, activities carried out by public sector organizations will produce a community-oriented management system. similar to the research conducted by Novita & Lestari (2017) which states that the *balance scorecard* helps villages to achieve community satisfaction in providing public services and realizing good governance. Performance measures from the *balanced scorecard* are expressed in four perspectives, namely the perspective of service to the community, financial perspective, internal business perspective and development perspective.

1. Service Perspective to the Community

In this study, the perspective of service to the community in the Kadipiro Village Government has provided excellent bureaucratic services, providing convenience for the community in terms of making population documents and in accordance with applicable procedures and rules. Each preparation of population documents has different requirements. However, even though the requirements are different, the village government always provides counseling or provides information to the community, so that the community members will not have difficulties when making residency documents. In the service process, there are obstacles faced by the Kadipiro Village Government. Heterogeneous society so that everyone will have a different understanding. Currently the village information system or service is already using online, and not all people understand the system.

This is different from the research conducted by Verlandes & Hariati (2019) with the title "Implementation of Performance Measurement in the Government of Jombang Regency Using the *Balanced Scorecard Method*", that in the perspective of service to the community it focuses only on the level of community satisfaction as taxpayers in Jombang Regency and increasing investment in Jombang Regency. Basically, public sector organizations, especially in the regions, do not only discuss tax collection, but there is an extensive service bureaucracy, besides that at the village level local government does not focus on regional investment but focuses on community welfare and community satisfaction with the service bureaucracy provided by the village government.

In addition to discussing bureaucratic services to the community, the service perspective discusses community empowerment in accordance with the RKPD and has brought many benefits to the community including: (1) Education, in the field of education, Kadipiro Village has one PAUD (early childhood education) and one Pertiwi Kindergarten. To improve the quality of education, the village government provides subsidies or a budget that can be used to facilitate teaching and learning. (2) In the health sector, one of the village programs is posyandu, in Kadipiro Village there are seven posyandu which are divided into sub-kebayans. One of the posyandu is in Dukuh Wadang which has a posyandu schedule once a month. Activities carried out include measuring children's weight, children's height and other health checks. In this activity, the village government does not participate but provides subsidies or a budget for posyandu activities. (3) In the agricultural sector, Kadipiro Village has four farmer groups consisting of two east river farmer groups and two south river farmer groups. The combination of these farmer groups is called gapoktan. In addition to agriculture, Kadipiro Village has farmer cadets, namely empowerment in the field of fisheries. The activity carried out is catfish farming. The purpose of this empowerment is to reduce the unemployment rate in Kadipiro Village. (4) the field of youth and sports, empowerment in the field of Sports in Kadipiro Village that have been running are volleyball, badminton, taekwondo. Complete facilities and infrastructure, including a volleyball court and a village hall building for badminton and taekwondo. In attracting people by holding tournaments or competitions.

2. Financial Perspective

The strength of the financial perspective in the Kadipiro Village Government is seen from how the village government provides accountability reports and the principle of transparency to the community. The following are some of the financial sources of the Kadipiro Village government originating from: original village income, bumdes profit sharing, village treasury land management, income from ex crooked land, villages, tax and levy revenue sharing, allocation of village funds, financial assistance from the provincial APBD, revenue from the result of cooperation with company assistance, and bank interest.

From this budget source, it will be used as a financial report at the end of the year. The clarity of budget targets has a significant positive effect on the performance of regional governments (Suwandi, 2013) . In carrying out accountability reports, the village government has used online and offline systems, for the online system using the Village Financial System (Siskeudes), while the offline system makes RPJM in accordance with regulations or procedures. The accountability report process is made at the end of each year by making four copies of the RPJM for the BPD, sub-district and district. In addition, making core financial reports in the mass media, namely billboards placed in strategic places in the village. Every time they plan a budget or make RKPD, they always involve community leaders during musrembagdes activities. With transparency and accountability in the government's financial management, it will gain the trust and support of the public. In addition, by increasing financial transparency and accountability, good and clean governance will be realized. It's just that there are obstacles from unstable signals, at the time of financial reporting, because currently using siskeudes which uses an online system.

This research is the same as the research by Verlandes & Hariati (2019) which measures the financial perspective with economic ratios, efficiency ratios and effectiveness ratios in the Jombang Regency Government and does not discuss the accountability reporting system. As a differentiator from this research, Verlandes and Hartini's research only measures local revenue, while this study measures all local revenues. To see the percentage of Kadipiro Village finances according to economic ratios, efficiency ratios, effectiveness ratios, as follows: (1) Economic ratios, measurement results by calculating the realization of village expenditures divided by the predetermined expenditure budget, namely $(Rp\ 2,015,809,559 : Rp\ 2,316,643,000) \times 100\% = 87.01\%$. Based on these calculations, the economic ratio of the Kadipiro Village Government in 2021 is very good, namely 87.01%, which means that the realization of Kadipiro Village expenditures does not exceed the budget. So that the measurement of economic ratios from the financial perspective of Kadipiro Village has been running quite effectively. (2) Effectiveness ratio, the measurement results by calculating the realization of income divided by the revenue budget, namely $(Rp\ 1,992,688,890 : Rp\ 2,316,643,000) \times 100\% = 86.01\%$. Based on these calculations, the effectiveness ratio of Kadipiro Village in 2021 is very good, meaning that in 2021 the realization of income is smaller than the set income budget, which means that it has not met the set income budget. So, it can be said that the effectiveness ratio of Kandiperox Village in 2021 is quite effective. (3) Efficiency Ratio, the measurement results by calculating the village head office expenditure divided by the realization of income, namely $(Rp\ 959,597,772 : Rp\ 1,992,688,890) \times 100\% = 48.15\%$. From this calculation, the efficiency ratio of Kadipiro Village in 2021 is 48.15%, meaning that the total realized income is able to cover the total village expenditure. The value of a good efficiency ratio is less than 100%. So it can be said that the efficiency ratio of Kadipiro Village is very good, which is very efficient.

3. Internal Business Perspective

infrastructure development is the main priority planned by the Kadipiro Village government, although development has not been evenly distributed, the village tries to develop village infrastructure optimally. The planning process for community village infrastructure development is always jointly involved and mutually agreed upon in the village development planning meeting. As research conducted by Maheasy & Jatmika (2021) that in the development process there is supervision carried out by community empowerment institutions which have the task of compiling community empowerment activities, community welfare, community development and maintenance of facilities both infrastructure and public services. Several infrastructure developments have been carried out in Kadipiro Village: construction of taluds, road casting (concrete rebates), asphaltting of roads, repair of bridges, construction of livable households. The development is carried out with the aim that the needs of the village community are met and as an effort to attract participation in government programs. In addition, the importance of

development according to research by Anggraeni (2017) that infrastructure development for an area is marked by the value of benefits and uses that are felt by the community. The success of infrastructure development must collaborate or cooperate with the community. One of the programs, namely labor intensive by providing wages for workers. From the program as a development reinforcement so that the community will be interested and more actively participate in development. The obstacles experienced by the Kadipiro Village Government from a financial perspective are internal, namely there is a new government regulation related to cutting the village fund budget used for the cost of handling the COVID-19 pandemic, namely Direct Cash Assistance, so that the budget for development is reduced and development delays occur.

In addition to infrastructure, the village government is highly optimizing environmental security programs. An effective security program has been running and has been implemented well, namely the siskamling activity. The program has been carried out in every RT in Kadipiro Village. In addition to siskamling there are Kamtibmas and Babinsa who are tasked with tackling social problems that disrupt the integrity of the unity and integrity of the community. Kamtibmas comes from the police chief, while the Babinsa comes from the Koramil.

4. Development Perspective

The strength of the development perspective in the Kadipiro Village Government lies in village officials who are able to carry out work assignments on time and can complete work according to procedures. In carrying out their main tasks, village officials are guided by the Sragen Regency Regent Regulation No. 20 of 2017 concerning Organizational Structure and Village Governance. In recruiting village officials using a test system. The purpose of the test is to get a quality device capable of working professionally. The development of village apparatus is carried out by participating in training or technical guidance held by the district. Weaknesses from a development perspective in the Kadipiro Village Government there is no village apparatus assessment, it's just that after the work program or at the end of the year there is a work evaluation, from each village apparatus according to its main task.

Human resources from village officials have been able to support in providing services, work facilities owned by the village government are adequate and supported by device capabilities by following developments in technology and information systems. According to research by Wardani, Mukzam, & Mayowan (2016) the management of village information systems by utilizing information and communication technology can provide benefits including supporting decision making, as input in village development planning and as a means of accountability of village officials in governance, so that transparent government can be created. In using the development of this village information system, it is expected to be able to provide innovation for village government officials, especially Kadipiro Village so that they can improve the performance of village officials and make work easier.

4. Conclusion

Performance assessment using the balance scorecard method applied by the Kadipiro Village Government is in accordance with the Village Government Work Plan (RKPD). This is in accordance with the performance measurement of the Kadipiro Village Government based on the balanced scorecard method: The perspective of service to the community, that the village government provides convenience in the stages of the flow of services provided to the community, technical and administrative requirements according to the type of service, the presence and certainty of officers who provide services, the target time of service can be completed within a predetermined time, the condition of the facilities and infrastructure of services is adequate so that it can provide a sense of comfort to the community. In addition, there is community empowerment that is in accordance with the RKPD, namely in the fields of education, agriculture, health, and sports. From a financial perspective, the Kadipiro Village Government prioritizes the principle of transparency by providing an accountability report at the end of each year. In addition, to see the village government's financial ratio is calculated by three economic ratios with the results of a ratio of 87.01%, an effectiveness ratio of 86.01% and an efficiency ratio of 48.15%. Internal business perspective, that the availability and condition of infrastructure in Kadipiro Village in developing development has been said to be good and quite fulfilled, although development has not been evenly distributed but the village government is trying to develop optimally. In addition, there is a security system, namely siskamling assisted by Babinsa and Kamtibmas. The program was created to support the government's efforts to ensure security. The development perspective, that the village apparatus has carried out the main tasks of their respective authority functions in accordance with the Sragen Regency Regent Regulation No. 20 of 2017 concerning Organizational Structure and

Village Governance. In improving the quality of village apparatus, there is recruitment of apparatus using tests and development of village apparatus by participating in technical guidance or training from the district.

The Kadipiro Village Government can maintain and improve the quality of performance, by maximizing the service bureaucracy to the community, allocating the 2022 village budget according to their respective posts, reporting the accountability of village funds that have been going well, being maximized in accordance with the rules and procedures, maximizing community participation in empowerment and development of village facilities and infrastructure by providing counseling on the benefits of the importance of development. The limitations of this research are that it cannot dig up financial information in depth and cannot participate in Musrembagdes activities to plan RKPD. Performance measurement with the balanced scorecard is considered very good for public system organizations, so suggestions for further research in conducting research on performance measurement using the balanced scorecard method are more in-depth in the financial sector and following the process of Musrembagdes activities.

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