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Analysis of Village Apparatus Performance Using the Balanced Score Card Analysis Method in Garut Regency

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ABSTRACT

This study examines the performance of village government officials in delivering public services in Jati Village, Tarogong Kidul District, using the Balanced Scorecard (BSC) framework, an approach that remains underutilized in village-level governance studies. The research addresses the gap in existing performance evaluations that tend to be administrative, fragmented, and output-oriented. Employing a qualitative descriptive method, data were collected through in-depth interviews with village officials and document analysis, and analyzed across four BSC perspectives: financial, customer, internal processes, and learning and growth. The findings indicate that the implementation of BSC provides a comprehensive assessment of village performance, reflected in improved budget transparency, enhanced service quality, increased community participation, and strengthened institutional capacity of village apparatus. The key contribution of this study lies in demonstrating how BSC can align public service performance with participatory and measurable sustainable development strategies at the village level. This study offers practical implications for strengthening human resources, advancing service digitalization, and replicating the BSC-based performance model in other villages with similar characteristics.

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INTRODUCTION

Village government plays a strategic role in the public administration system because it is the government unit closest to the community and serves as the primary implementer of public services and development based on local needs. International public administration literature confirms that local government performance significantly determines the quality of service, the level of public trust, and the success of sustainable development at the grassroots level (Osborne, 2010; Andrews, Boyne, & Walker, 2011). Therefore, improving the performance of village officials is a crucial prerequisite for realizing effective and accountable village governance.

Public sector performance management has undergone a paradigm shift, from an emphasis solely on financial accountability to a more comprehensive approach that integrates financial and non-financial indicators, such as service quality, internal process effectiveness, and organizational capacity to learn and adapt (Pollitt & Bouckaert, 2017; Van Dooren, Bouckaert, & Halligan, 2015). However, various studies indicate that performance measurement in local governments, particularly in small-scale government units, remains fragmentary and administrative, thus failing to fully reflect public service

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performance. This situation indicates a gap between the conceptual framework of modern performance management and implementation practices in the field, where indicators used are often oriented towards budget absorption and procedural compliance, rather than outcomes and social impact. Therefore, a more integrative and contextual performance measurement model is needed, one that not only assesses financial aspects but also systematically links public service strategies, processes, and outcomes to encourage improvements in the quality of governance and substantive accountability at the local government level.

In administering development administration at the village level, proper and smooth implementation is essential, as every activity is closely linked to administrative aspects (Poso, 2018). Therefore, village development is expected to provide maximum benefits for the overall welfare of the community, leading to optimal results. The government's commitment to this is reflected in the issued regulation, namely Minister of Home Affairs Regulation No. 47 of 2016 concerning Village Government Administration (Lestari, 2023).

Villages, as the government entities closest to the community, have a significant responsibility to provide and build a high-quality and equitable public service image (Tuntungan, 2022). Village officials play a key role in ensuring the effective and efficient implementation of development programs, government administration, and social services (Pramanaswari, 2021). The primary task of the village government is to provide public services to the community, while simultaneously optimizing these services to ensure their efficiency and effectiveness, thereby maximizing community benefits (Melantika et al., 2023). As time goes by, demands for transparency, accountability, and professionalism in village governance are increasing (Anggraini et al., 2020). Therefore, the trust placed in village governments by the community must be balanced with the implementation of well-planned work programs so that public services can be implemented in accordance with community needs and government objectives.

Performance can be defined as a representation of the results achieved in implementing an activity, program, or policy to achieve an organization's goals, objectives, mission, and vision. Ideally, organizational performance is expressed through measurable results that reflect the organization's empirical condition based on agreed-upon indicators. Performance measurement in the public sector serves as a tool for public managers in evaluating the success of strategy implementation, both financially and non-financially (Astawa et al., 2020). Therefore, to determine the level of performance achieved by an entity, an adequate and structured performance measurement system is required.

Jati Village, located in Tarogong Kaler District, has significant natural and human resource potential for development. Challenges often arise in terms of effectiveness, efficiency, and sustainability. Therefore, a systematic approach is needed to ensure that village development programs achieve their stated goals. The Balanced Scorecard (BSC)

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approach is a relevant tool for analyzing and designing development strategies in Jati Village. The Balanced Scorecard is a performance measurement method that combines two main aspects: financial and non-financial. The financial aspect is used to assess the economic condition, efficiency, and effectiveness of an organization, particularly in the public sector. The use of the Balanced Scorecard approach in performance measurement aligns with the government's efforts to build better, more transparent, and systematic village governance based on the principles of Good Governance (Maturohmah et al., 2022). This method was developed in response to a new paradigm in increasing organizational competitiveness and effectiveness through four main perspectives.

First, the financial perspective plays a crucial role in assessing the extent to which an organization is able to create economic added value for stakeholders, particularly investors and capital owners. This perspective encompasses indicators such as increased revenue, efficient cost management, return on investment, and profitability. In the context of public sector organizations or village governments, financial indicators can reflect the efficient use of public funds, transparency in budget management, and the increased economic value of implemented development programs (Oktania et al., 2021). Second, the customer perspective focuses on how the organization is perceived by external parties, particularly the community or beneficiaries. This perspective assesses the level of satisfaction, loyalty, and public perception of the quality of services provided by the organization. In village governments, this perspective is crucial because the community is the direct recipient of public services (Hadiansah et al., 2021). Therefore, quality, accessibility, and fairness in service delivery are key indicators that must be considered. Third, the internal process perspective examines the effectiveness and efficiency of the organization's internal processes in providing services or products to the community. This perspective emphasizes the importance of innovation, workflow efficiency, and the organization's ability to continuously improve service quality. In village governance, this can be seen in a sound administrative system, targeted development program management, and transparent reporting and evaluation mechanisms (Lubis et al., 2022). Fourth, the learning and growth perspective reflects the long-term foundation of organizational success. This perspective encompasses human resource competency development, the use of information technology, and an organizational culture that supports innovation and performance improvement. Village governments need to focus on developing the capacity of village officials through training, coaching, and the use of technology to improve the quality of public services. This perspective also encourages the realization of a village government that is adaptive to change and able to respond appropriately to the dynamics of community needs (Rakian et al., 2021).

Each perspective is then measured using success indicators within government institutions to better reflect actual performance. Performance success should focus more on the outputs, processes, benefits, and impact of implemented programs on public

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welfare. Through performance measurement, government institutions' achievements can be seen and evaluated more clearly and objectively.

Previous research has also confirmed that the effectiveness of performance measurement systems in local government is significantly influenced by the clarity of indicators, the integration of planning and evaluation, and the organization's capacity to utilize performance information for strategic decision-making. A study published in the Public Administration Review showed that local governments with structured performance measurement systems have higher levels of accountability and service quality than those that are still administrative (Andrews, Boyne, & Walker, 2011). Similar findings in the Public Management Review emphasized that the use of multidimensional indicators, including non-financial indicators such as public satisfaction and service innovation, contributes to the sustainable improvement of public organization performance (Walker, Boyne, & Brewer, 2010). Furthermore, research in the International Review of Administrative Sciences states that an effective performance management system must be able to link strategic objectives with operational implementation through consistent monitoring and feedback mechanisms (Van Dooren et al., 2015). Therefore, the application of the Balanced Scorecard approach in the context of village government is relevant because it can integrate strategic and operational dimensions within a comprehensive evaluation framework.

METHOD

This research uses a descriptive qualitative approach to gain an in-depth understanding of the public service performance of the Jati Village Government, Tarogong Kidul District, through the application of the Balanced Scorecard (BSC) framework combined with a SWOT analysis. The descriptive qualitative approach was chosen because it allows researchers to understand the performance of public sector organizations contextually and holistically, and from the perspectives of actors directly involved in the public service process (Creswell & Poth, 2018; Miles, Huberman, & Saldaña, 2014).

Research Subjects and Informants

The research subjects were the Jati Village Government, the organization providing public services at the village level. Informants were selected using purposive sampling, taking into account their position, role, and direct involvement in the management of public services and village government administration (Patton, 2015). The research informants consisted of the Village Head, Village Secretary, Head of Finance, Head of Planning, and two village officials who handle administrative services to the public, totaling six informants. These informants were deemed to have sufficient knowledge and experience related to the planning, implementation, and evaluation of village public service performance.

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Data Collection Techniques and Instruments

Data collection was conducted through structured interviews, observation, and document review. Interviews were conducted using an interview guide developed based on the four perspectives of the Balanced Scorecard:

1. the financial perspective, which includes village budget management and transparency;
2. the customer perspective, which includes community satisfaction and perceptions of public service quality;
3. the internal process perspective, which includes the effectiveness of procedures, service flows, and work mechanisms of village officials; and
4. a learning and growth perspective, which includes staff capacity development, information technology utilization, and organizational culture.

The use of the Balanced Scorecard as a public sector performance analysis instrument refers to the framework developed by Kaplan & Norton (1996) and its adaptations in public and nonprofit organizations (Niven, 2003; Modell, 2012). In addition to interviews, observations were conducted to directly observe public service processes and interactions between village officials and the community. Document reviews included village planning documents, financial reports, activity reports, and program and service evaluation documents (Bowen, 2009).

Data Analysis Techniques

Data analysis was conducted in stages and systematically, following the interactive qualitative analysis model proposed by Miles, Huberman, and Saldaña (2014). The first stage was data reduction, which involved grouping and coding data from interviews, observations, and documents into analytical categories based on the four Balanced Scorecard perspectives. The second stage was data presentation, compiling a narrative description of village public service performance across each BSC perspective. The third stage was drawing conclusions and verifying the data, interpreting performance patterns and relationships between perspectives to obtain a comprehensive picture of village performance.

Next, the Balanced Scorecard analysis results were further refined using a SWOT analysis to identify internal and external factors influencing village public service performance. A SWOT analysis was used to map strengths and weaknesses, representing internal factors, and opportunities and threats, representing external factors within the organization (Gürel & Tat, 2017). The integration of the BSC and SWOT analysis results aims to formulate realistic and contextual strategic implications for improving public service performance and village governance.

Through these data collection and analysis procedures, this study is expected to produce a valid, comprehensive, and methodologically accountable picture of Jati

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Village's public service performance, while also providing strategic recommendations for strengthening village governance.

RESULTS AND DISCUSSION

A SWOT analysis was used to identify and evaluate the internal and external conditions of Jati Village that could impact the achievement of development goals, particularly in the context of village performance management. By understanding the village's strengths, weaknesses, opportunities, and threats, the village government can plan better strategies for decision-making and resource management (Riyanto et al., 2021).

Table 1. SWOT Analysis Results

Internal Factors		External Factors	
Strengths	**Weaknesses**	**Opportunities**	**Threats**
The Family Quality Program encompasses multidimensional components, including education, character development, food security, and public health, reflecting a holistic approach to community development.	Limited public awareness and understanding of the program's objectives and benefits may reduce community engagement and overall effectiveness.	The program can be strategically aligned with regional and national policy frameworks on family development and social welfare, enhancing institutional support and sustainability.	Public skepticism or low trust among certain community segments may impede effective implementation and reduce program legitimacy.
The availability of supporting infrastructure such as community health posts (posyandu), village food barns, and housing rehabilitation initiatives strengthens the institutional capacity to achieve program goals.	The administrative and technical capacity of village officials and community cadres may be constrained, potentially affecting the consistency and quality of implementation.	Strong potential for collaborative engagement from community-based organizations, including PKK (Family Welfare Movement), youth organizations (Karang Taruna), and posyandu cadres, which can enhance participatory governance.	Insufficient monitoring and evaluation mechanisms may result in suboptimal outcomes and weaken accountability.
The village government demonstrates proactive leadership and institutional commitment in			

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program implementation.

Based on the SWOT analysis in Table 1, Jati Village possesses several strengths that could be crucial for its implementation. One key strength is that the program encompasses various important aspects of human resource development, such as character education, food security, and family health. Furthermore, the availability of supporting facilities, including integrated health posts (Posyandu) and lactation rooms, is a crucial factor contributing to the program's effectiveness. Local government support in the form of allocated funds for implementation also strengthens the program's implementation. However, the program also has weaknesses that require attention. Some residents are known to lack understanding of the substance and benefits of the "Quality Family" program, resulting in low active participation. Furthermore, village officials and program support cadres do not yet have sufficient technical capacity to implement the program optimally. This has the potential to hinder smooth program implementation in the field.

In terms of opportunities, this program offers significant opportunities for synergy with relevant local or central government policies, such as family strengthening programs, women's empowerment, and stunting reduction. The potential for active participation from community groups such as PPK cadres, youth organizations, and Posyandu managers also provides significant opportunities for collaboratively promoting the program's success. However, there are also threats that need to be anticipated. Lack of awareness among some members of the community about the program's objectives and benefits can lead to resistance or a lack of social support. Furthermore, if there is no consistent monitoring and support from the government or implementing partners, the program is likely to fall short of its targets and achieve the desired results.

By considering these strengths, weaknesses, opportunities, and threats, a program implementation strategy is needed that is not only technical but also adaptable to local social conditions. The key to the program's success lies in increasing community understanding, strengthening the capacity of implementers, and synergistic cross-sector collaboration. The results of this SWOT analysis can provide a strong foundation for designing performance indicators within the Balanced Scorecard approach that are more targeted and contextual.

The Balanced Scorecard can be defined as an alternative approach used by public and private organizations to measure performance comprehensively. This method focuses not only on the financial perspective but also encompasses non-financial performance measurement. These non-financial perspectives include customer perspectives, internal processes, and learning and growth. Through these four perspectives, the Balanced Scorecard (BSC) provides balance in measuring organizational performance, both financially and non-financially. Furthermore, this approach is able to create harmony

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between achieving short-term goals and long-term strategic planning, thus ensuring the continuity of optimal performance across multiple dimensions (Vientiany et al., 2024). Through the BSC, company management can more easily evaluate the current performance of business units while still considering long-term interests. Furthermore, this method also allows for measurement of investments made in human resource development, as well as systems and procedures, to support continuous performance improvement (Pramanaswari, 2021). In the context of Jati Village, the implementation of the Balanced Score Card aims to support the achievement of the vision of "Creating a moral and progressive Jati village community" and a mission focused on public services, village governance, and community development. The Balanced Score Card shown in Table 2. connects each perspective to create an integrated, results-oriented strategy that can lead Jati Village towards sustainable development.

Table 2. ***Balanced Score Card Results***

No	Perspective	Objective	Performance Indicators (KPIs)	Programs	Target
1	Financial	To increase transparency and efficiency in the use of village funds.	Percentage of APBDes (Village Budget) realization; Number of published financial reports.	APBDes Publication, Financial Audit, Village Deliberation (*Musyawarah Desa*).	100% APBDes realization; Financial reports published 2x per year.
2	Customer	To increase community satisfaction with village services.	Number of community complaints; Community satisfaction level.	One-stop service system, Village apparatus service training.	Community satisfaction level reaches >85%.
3	Internal	To increase the effectiveness of internal village processes.	Number of SOPs developed; Number of *Gotong Royong* (community mutual aid) activities.	SOP Drafting, *Gotong Royong*, and Coordination Meetings.	Minimum 5 SOPs drafted; 12 *Gotong Royong* activities per year.
4	Learning and Growth	To increase the capacity and work culture of village apparatus.	Number of training sessions attended; Community participation rate in education.	Human Resources (HR) training for apparatus, Participatory education for the community.	Minimum 3 training sessions/year; >70% active community participation in activities.

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Discussion

The implementation of the BSC in Jati Village was carried out by considering four main, integrated perspectives. The performance assessment of Jati Village officials using the Balanced Scorecard method showed quite good results across all perspectives, although several aspects still need improvement. From a financial perspective, budget management has been running well but not yet optimal. From a customer perspective, the level of community satisfaction is quite good, although there are still complaints regarding service. The internal business process perspective indicates that service procedures are in accordance with standards, although they are not yet systematically documented. Meanwhile, from a learning and growth perspective, the human resource capacity of village officials still needs to be improved (Gustriani, Enceng, & Agustino, 2023).

Customer Perspective

Within the Balanced Scorecard framework, the customer perspective positions the community as the primary beneficiary of public services. Research results indicate that Jati Village has implemented a public service orientation through a one-stop shop system that centralizes various administrative matters in one location. Key indicators for this perspective include service accessibility, service speed, and responsiveness to public complaints.

Interview results indicate that the one-stop shop system is considered effective in reducing service time and procedures. One informant stated that “people now no longer need to go back and forth to multiple offices; they can simply come to one counter to handle administrative matters.” Furthermore, the existence of a complaint channel through village meetings and a community-based complaint mechanism strengthens the service responsiveness indicator. Public complaints are not only recorded but also followed up within a specified timeframe, indicating the existence of a clear feedback mechanism.

Increased public trust in the village government is also reflected in the high level of citizen participation in village meetings and the increasing number of administrative services completed on time. These findings indicate that the customer perspective indicator is not merely normative but is supported by service practices and positive public perceptions. Thus, the customer perspective in Jati Village has directly contributed to improving the quality of public services and the legitimacy of the village government.

Theoretically, the customer perspective in the Balanced Scorecard not only assesses service user satisfaction but also emphasizes the creation of public value through responsive, fair, and accessible services. In the context of village government, the orientation toward the community as “customers” differs from the private sector, as public services are oriented not only toward efficiency but also toward the principles of justice, inclusivity, and social accountability. Therefore, the one-stop shop system in Jati Village

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can be understood as a form of administrative reform aimed at simplifying procedures while improving the public service experience.

Upon further analysis, the implementation of the one-stop shop system demonstrates an effort to integrate service processes (process integration), resulting in reduced transaction costs for the community. Before the centralized system, residents had to interact with multiple village officials to complete a single administrative task, potentially leading to time and cost inefficiencies. By centralizing services, the village has successfully shortened the bureaucratic chain, increasing accessibility and procedural certainty. This reflects the principles of modern public service, which prioritize procedural simplification and standardized service times.

From a performance management perspective, indicators of service speed and timeliness of administrative completion are concrete output measurements. However, more important is how these outputs contribute to increased public satisfaction and trust (trust-building). High levels of citizen participation in village deliberation forums demonstrate a correlation between service quality and the legitimacy of the village government. Public trust is strategic social capital, as communities that trust the village government tend to be more cooperative in supporting development programs.

Furthermore, the existence of a complaints mechanism that is followed up within a specified timeframe indicates the existence of a feedback loop in public services. Within the Balanced Scorecard framework, this feedback is a crucial element because it enables organizations to make continuous improvements. Without an effective feedback system, public services tend to be one-way and unresponsive to the real needs of the community. Practices in Jati Village demonstrate that complaints do not stop at the administrative recording stage but are processed as material for evaluating the performance of village officials.

However, it can be critically observed that strengthening the customer perspective needs to be complemented by more systematic community satisfaction measurement instruments, such as service satisfaction surveys based on quantitative indicators. Currently, indicators of public participation and positive perceptions are showing positive trends, but standardized measurements would provide more objective data for long-term performance evaluation. Integrating public satisfaction data with indicators of service time, number of complaints, and administrative resolution rate would strengthen the Balanced Scorecard's comprehensive implementation.

Financial Perspective

The financial perspective is a key aspect that receives serious attention. It focuses on how the village manages financial resources transparently, efficiently, and accountably to support the achievement of the vision of “a Jati Village Community with Morals and Progress.” One concrete example of this implementation is seen in the budget management of the training program to increase community participation. The training

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program was designed with a budget allocation of IDR 46,000,000, divided into several stages: program development, community outreach and education, implementation of the main training, and monitoring and evaluation of program results. The budget allocation was carried out in detail and in stages from January to July, with each stage having clear objectives and outputs. For example, in the initial stage (program preparation), IDR 10,000,000 was budgeted to develop a strategic plan with stakeholders, while another IDR 10,000,000 was allocated for community education activities the following month. Furthermore, the implementation of training, as the main activity, consumed the largest portion of the budget, at approximately IDR 10,000,000. 13,000,000. From a Balanced Score Card perspective, this type of financial management demonstrates how Jati Village focuses not only on expenditures but also ensures that every budget spent contributes directly to achieving village development goals. Financial transparency is enhanced through regular reports to the community in village deliberation forums, allowing residents to monitor the use of village funds. Furthermore, budget efficiency is implemented by optimizing funds for activities with real impact, such as increasing the capacity of village officials and empowering the community through quality family education programs. These targeted financial management practices help create more optimal village management and community trust. By balancing more professional village governance and community trust. By balancing development needs and the use of funds in a transparent and responsible manner, Jati Village has implemented the main principles of the financial perspective in the Balanced Score Card, while strengthening a sustainable financial foundation to support future village development.

Furthermore, upon closer analysis, financial management practices in Jati Village also demonstrate relatively adequate internal control measures. The allocation of the budget based on activity stages indirectly serves as a control mechanism to minimize deviations in fund use. Each stage has a clear output, facilitating the monitoring and evaluation process. From a public sector performance management perspective, such a control system is crucial for ensuring the link between budget planning and the realization of program outcomes. Without structured controls, public spending has the potential to become out of sync with the village's strategic priorities.

Furthermore, the phased approach to fund allocation also reflects financial risk management. By not spending the budget all at once, the village has room to make adjustments if there are dynamic community needs or changing conditions on the ground. This practice demonstrates that financial management is not static, but rather adaptive to evolving situations. In the context of village governance, flexibility within the framework of accountability is a crucial factor in maintaining fiscal stability while ensuring program sustainability.

From a Balanced Scorecard perspective, the financial perspective actually has a causal relationship with other perspectives, particularly the learning and growth perspective and the customer/community perspective. Investment in community

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participation training not only improves individual capacity but also strengthens village social capital. Strong social capital will increase participation, trust, and collaboration between the village government and the community, ultimately improving the quality of public services. Therefore, sound financial management acts as an enabler for comprehensive village organizational performance.

However, it is critical to note that success from a financial perspective cannot be measured solely by orderly administration and transparent reporting. Outcome-based evaluation needs to be further developed to determine the extent to which training programs actually increase community participation or generate sustainable behavioral changes. Without measuring medium- and long-term impacts, financial management has the potential to stop at the administrative output level. Therefore, strengthening outcome-based performance indicators is a strategic step to enhance the implementation of the Balanced Scorecard in Jati Village.

Internal Perspective

The internal process perspective within the Balanced Scorecard framework emphasizes the importance of alignment between operational processes and the organization's strategic objectives (Kaplan & Norton, 1996). In the public sector context, the effectiveness of internal processes is measured not only by adherence to administrative procedures but also by the organization's ability to create public value through responsive and participatory services. Public administration literature confirms that coordinated and participatory internal governance contributes significantly to improving local government performance (Andrews, Boyne, & Walker, 2011). A study in the Public Administration Review shows that local governments with clear internal coordination mechanisms and consistent evaluation systems tend to have better quality public services. The internal process perspective focuses on the effectiveness of organizational work mechanisms and coordination in delivering quality public services. The study shows that Jati Village has relatively structured internal processes, both in the planning, implementation, and evaluation of village programs.

In the context of Jati Village, the participatory Musrenbangdes mechanism reflects collaborative governance practices, where the community is actively involved in the development planning process. This approach aligns with research findings in the Public Management Review, which found that citizen participation in planning enhances policy legitimacy and program implementation effectiveness (Walker, Boyne, & Brewer, 2010). Furthermore, an orderly administrative documentation and reporting system demonstrates efforts to institutionalize internal accountability. Research in the International Review of Administrative Sciences emphasizes that the success of public sector performance management is largely determined by consistent monitoring and feedback mechanisms integrated into the organization's work processes (Van Dooren, Bouckaert, & Halligan, 2015).

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Thus, the relatively structured internal processes in Jati Village serve not only as administrative mechanisms but also as strategic instruments bridging financial resource management with improving the quality of public services. The integration of community participation, coordination between village officials, and a systematically documented evaluation system demonstrates the foundation of governance that supports the sustainable performance of village organizations.

Key indicators in this perspective include participatory planning, coordinated program implementation, and evaluation and reporting mechanisms. Village work programs are developed through Village Development Planning Meetings (Musrenbangdes), which involve various community elements. Interviews indicate that this process helps villages establish more targeted development priorities. One informant stated that "village programs are now developed based on community proposals, not just decisions by village officials." Furthermore, routine activities such as mutual cooperation (gotong royong) and program evaluations are part of internal mechanisms that strengthen coordination between village officials and the community. Administrative documentation, financial reports, and public accountability reports are also prepared in an orderly manner, supporting the principles of good governance. These findings indicate that well-functioning internal processes link financial management and the quality of public services.

Key indicators in this perspective include participatory planning, coordinated program implementation, and evaluation and reporting mechanisms. Village work programs are developed through Village Development Planning Meetings (Musrenbangdes), which involve various community elements. Interviews indicate that this process helps villages establish more targeted development priorities. One informant stated that "village programs are now developed based on community proposals, not just decisions by village officials." This statement indicates a shift from a top-down approach to a more deliberative, participatory approach.

Furthermore, the Village Head emphasized that each community proposal is categorized based on urgency and alignment with the RPJMDes, ensuring that the planning process is not only participatory but also strategic and focused. The Village Secretary added that coordination between village officials is conducted regularly through weekly meetings to ensure the integration of program implementation. He stated, "Regular meetings help us anticipate obstacles before they become major problems." This demonstrates the existence of internal control mechanisms and risk management that operate informally but effectively.

From the community perspective, one community leader stated that transparency regarding program progress has given residents greater trust in the village government. He stated, "We can see the progress of activities and the budget reports are presented, so it's more transparent." These findings demonstrate that structured internal processes not only impact organizational efficiency but also enhance social legitimacy and public trust.

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Furthermore, routine activities such as mutual cooperation (gotong royong) and program evaluation forums serve as a means of strengthening social cohesion and as a feedback mechanism for village activity implementation. Administrative documentation, financial reports, and public accountability reports, which are systematically compiled, demonstrate efforts to institutionalize internal accountability. Thus, based on triangulation between observations and interviews, it can be concluded that internal processes in Jati Village extend beyond administrative procedures and have evolved into strategic instruments linking participatory planning, organizational coordination, and the continuous improvement of public service quality.

Learning and Growth Perspective

The learning and growth perspective within the Balanced Scorecard framework focuses on developing human resource capacity, organizational systems, and a culture of innovation to ensure sustainable performance in the future (Kaplan & Norton, 1996). Jati Village adopted this approach, recognizing that village progress is not limited to physical development alone; it also requires strengthening the competency of village officials and community empowerment. To this end, the village regularly holds training and workshops for its officials, covering modern administrative skills, digital-based public services, and effective communication techniques.

Interviews indicate that increasing the capacity of officials is a priority in supporting service effectiveness. The Village Secretary stated that “now village officials are getting used to using simple applications for recording letters and reports, so everything is no longer manual.” This statement indicates a process of adaptation to administrative digitization, albeit still on a modest scale. Furthermore, one village official added that public communication training helped them handle public complaints more professionally and persuasively. This demonstrates that learning is not only technical but also addresses soft skills.

The main indicators in this perspective include the development of official competency, service innovation, and community empowerment. Village officials were trained to use technology for administrative services and reporting, which was deemed to improve work efficiency. One informant stated that “services are now faster thanks to the assistance of a simple administrative application.” This statement indicates increased productivity and reduced service time as a direct result of the organizational learning process.

On the community side, Jati Village conducts public education on the importance of participation in development through various outreach programs, seminars, and awareness campaigns. In an interview, a community leader stated that the outreach programs have made residents better understand their rights and obligations in village development. He emphasized that “now residents are more confident in expressing their

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opinions because they are often invited to discussions and outreach." This demonstrates the development of a participatory culture supported by a collective learning process.

The Quality Family Program implemented in the village, for example, teaches residents how to improve their quality of life through education, health, and productive skills. Furthermore, the village encourages the formation of learning communities such as Karang Taruna (Youth Group) and Farmer Groups (Kanani) as centers for developing skills, creativity, and community solidarity. The Karang Taruna leader stated that their regular forums not only discuss youth activities but also provide training in small-scale entrepreneurship and digital literacy.

By fostering a culture of learning and collaboration across all levels of society, Jati Village demonstrates that the perspective of learning and growth is not merely an administrative indicator but has become internalized in village governance practices. Based on the interviews, it can be concluded that strengthening the capacity of officials and the community contributes to improving service quality and creates a foundation for long-term sustainability of village performance.

Based on the analysis of the four Balanced Scorecard perspectives, this study demonstrates that the implementation of the Balanced Scorecard in Jati Village is able to integrate the village development vision with performance indicators and public service practices in a more targeted and measurable manner. Empirical findings demonstrate that increased access and responsiveness of services (from the customer perspective) are supported by transparent and program-based budget management (from the financial perspective), which is then implemented through a participatory and coordinated internal process. Sustainable performance is strengthened by apparatus capacity development and community engagement as part of a learning and growth perspective. The novelty of this research lies in the contextual application of the Balanced Scorecard at the village government level, which is used not only as a performance evaluation tool but also as a strategic planning framework based on participation and empirical evidence. The policy implications of these findings indicate that the Balanced Scorecard can be used as a strategic instrument for village governments in formulating development priorities, allocating resources accountably, and building adaptive, participatory, and sustainable village governance. The integration of the four Balanced Scorecard perspectives in Jati Village demonstrates a relatively consistent causal relationship (strategy map relationship) between learning and growth, internal processes, the customer perspective, and the financial perspective. Within a strategic management framework, the success of BSC implementation lies not in the presence of indicators alone, but in the logical interconnections between indicators that form the value chain. This study's findings demonstrate that increasing the capacity of village officials and community participation (learning and growth) lay the foundation for improving internal processes, making them more structured and participatory. These effective internal processes then result in faster, more accessible, and more responsive public services (customer perspective), ultimately

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strengthening social legitimacy and supporting the stability of village financial management.

In terms of theoretical contribution, this study expands the use of the Balanced Scorecard, which has been primarily applied to private organizations or large-scale local governments, by adapting it to the context of village governance, which has different institutional characteristics, resources, and complexity. At the village level, limited human resources and administrative capacity often hinder the implementation of a comprehensive performance management system. However, the results of this study show that with a participatory and contextual approach, the Balanced Scorecard can still be operationalized as an integrative tool between planning, budgeting, and performance evaluation.

CONCLUSION

This study demonstrates that the implementation of the Balanced Scorecard (BSC) can be an effective performance management framework for improving the quality of governance in Jati Village. Through four key perspectives: finance, customers, internal processes, and learning and growth, the BSC enables a more comprehensive measurement of village performance, not only based on administrative achievements but also encompassing the quality of public services, work process efficiency, community participation, and strengthening the capacity of village officials. The integration of a SWOT analysis strengthens the BSC's role as an evaluative and strategic instrument in village development planning.

Theoretically, the findings of this study contribute to the enrichment of public management literature, particularly in the context of performance measurement and village governance. This study confirms that the Balanced Scorecard can be contextually adapted at the village government level as a tool to operationalize the principles of accountability, transparency, and participation, which have previously been discussed primarily conceptually in public administration studies.

Thus, this study provides an empirical basis for demonstrating that the Balanced Scorecard is not only relevant for large-scale public sector organizations but also has strategic significance in strengthening the institutional capacity and performance systems of village governments. This model has the potential to serve as a conceptual reference for the development of a sustainable village performance management system that is adaptive to local dynamics.

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