

SUMMARY

This study aims to analyze the performance differences of village governments. The population in this study are the village of Kembaran District and Sokaraja District. The sample of this study consist of 10 villages in Kembaran District and 10 villages in Sokaraja District. The data use in this study were primary data and secondary data, the sample uses a purposive sampling method.

The hypothesis testing use SPSS Version 22 for Windows. The result of this study indicates: (1) There is not difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from a financial perspective; (2) There is difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from a customer's perspective; (3) There is difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from the internal business processes perspective; (4) There is not difference in the performance of the village government in Kembaran and Sokaraja districts when viewed from a learning and growth perspective.

The implication of this research is that from the four perspectives in the Balanced Scorecard, there are two perspectives that have different performance in the village government in Kembaran and Sokaraja districts. These perspectives are the customer perspective and the internal business process perspective. Therefore, village governments that are quite different must be able to evaluate the performance of each sector so that they can find and improve their village performance system. Not only that, improving services is also needed, one of which is by increasing the responsiveness, reliability, and empathy of village employees. With these efforts, the village government will provide satisfactory services to the community. By taking into account the results of this research, it is hoped that it can become the basis for the village government to carry out better reforms.

There were several limitations that arose during the research, such as the researchers taking a long time to get the 2020 Village Expenditure Realization Report data because they were constrained by computer equipment that was being repaired. Another factor is the recorded Village Expenditure Realization Report data piled up with other documents so that it is difficult to find.

Keywords: *Performances, Performances of Village Governments, Financial Perspective, Customer Perspective, Internal Business Processes Perspective, Learning and Growth Perspective, Balanced Scorecard Method.*

RINGKASAN

Penelitian ini bertujuan untuk menganalisis perbedaan kinerja pemerintah desa. Populasi dalam penelitian ini adalah desa Kecamatan Kembaran dan Kecamatan Sokaraja. Sampel penelitian ini terdiri dari 10 desa di Kecamatan Kembaran dan 10 desa di Kecamatan Sokaraja. Data yang digunakan dalam penelitian ini adalah data primer dan data sekunder, sampel menggunakan metode purposive sampling.

Pengujian hipotesis menggunakan SPSS Versi 22 for Windows. Hasil penelitian ini menunjukkan: (1) Tidak terdapat perbedaan kinerja pemerintahan desa di Kecamatan Kembaran dan Sokaraja jika dilihat dari segi keuangan; (2) Terdapat perbedaan kinerja pemerintah desa di Kecamatan Kembaran dan Sokaraja jika dilihat dari perspektif pelanggan; (3) Terdapat perbedaan kinerja pemerintahan desa di Kecamatan Kembaran dan Sokaraja jika dilihat dari perspektif proses bisnis internal; (4) Tidak ada perbedaan kinerja pemerintah desa di Kecamatan Kembaran dan Sokaraja jika dilihat dari perspektif pembelajaran dan pertumbuhan.

Implikasi pada penelitian ini yaitu dari empat perspektif dalam Balance Scorecard terdapat dua perspektif yang memiliki perbedaan kinerja pada pemerintah desa yang ada di Kecamatan Kembaran dan Kecamatan Sokaraja. Perspektif tersebut yaitu perspektif pelanggan dan perspektif proses bisnis internal. Maka dari itu pemerintah desa yang cukup berbeda harus bisa mengevaluasi kinerja masing-masing bidang sehingga dapat menemukan dan meningkatkan sistem kinerja desanya. Tidak hanya itu, meningkatkan pelayanan juga diperlukan salah satunya dengan meningkatkan daya tanggap, kehandalan, dan empati pegawai desa. Dengan upaya tersebut, maka pemerintah desa akan memberikan pelayanan yang memuaskan kepada masyarakat. Dengan memperhatikan hasil penelitian ini, diharapkan dapat menjadi dasar bagi pemerintah desa untuk melakukan reformasi yang lebih baik.

Ada beberapa keterbatasan yang muncul selama penelitian, seperti peneliti membutuhkan waktu yang lama untuk mendapatkan data Laporan Realisasi Belanja Desa 2020 karena terkendala oleh peralatan komputer yang sedang diperbaiki. Faktor lainnya adalah data Laporan Realisasi Belanja Desa yang tercatat bertumpuk dengan dokumen lain sehingga sulit ditemukan.

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