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Quality of Service in Providing Financial Management Services for Public Service Agency at Universitas Negeri Manado

Deiby Mongdong¹, Recky H. E. Sendouw², Meidy Kantohe³

Public Administration Magister Program, Faculty of Social Sciences and Law,
Universitas Negeri Manado

morenmongdong@gmail.com¹, reckysendouw@unima.ac.id²,
meidykantohe@unima.ac.id³

Abstract. The quality of the financial services of the Public Service Agency (BLU) at Universitas Negeri Manado should be able to provide good results wherever possible. The State Civil Apparatus within the Universitas Negeri Manado Personnel, Finance and General Bureau has a very strategic role as the spearhead of public planning. The aim of this research is to determine, describe and analyze the Quality of Financial Management Services for the Universitas Negeri Manado Public Service Agency (BLU) in 2022. The method used is a qualitative research method. Based on research in the field, it can be concluded that the 5 indicators of service quality, namely tangible, reliability, responsiveness, assurance and empathy, which were researched at the Universitas Negeri Manado Personnel, Finance and General Bureau (BKKU), have gone well. This can be seen from the answers of the informants and documentary evidence as well as the circumstances studied. However, there are several things that need to be improved so that service users can be more satisfied in the future.

Keywords. Service Quality, Financial Management, Public Service Agency

1. Introduction

2006 was a transition from budget implementation to Performance Based Budget (ABK) management (Oktaviani, 2016) [1]. Law Number 17 2003 concerning State Finances (President of the Republic of Indonesia, 2003), Law Number 1 2004 concerning State Treasury (President of the Republic of Indonesia, 2004b), and Law Number 15 2004 concerning Auditing the Management and Responsibility of State Finances (President of the Republic Indonesia, 2004a), is a reform package in the field of state finance (Assyayuti, 2016) [2]. One of the most prominent reforms is the shift from a traditional input-based budgeting system to a performance-based budgeting system. Based on this performance, a clear direction was initiated regarding the use of government funds, from just financing inputs or processes to payment for what will be produced (outputs) (Slamet, 2014) [3]. These changes require budget users to use government resources more rationally, considering that the level of funding needs is increasing, while available funding sources remain limited [4]. Orientation towards results/outputs is increasingly becoming a practice widely adopted by modern governments in various countries.

A government that is oriented towards business activities (enterprising) is a paradigm that provides the right direction for public sector finance [5]. Law no. 1 of 2004 concerning the State Treasury opened a new corridor for implementing ABK within the government. Government agencies whose main tasks and functions are to provide services to the community, can implement flexible financial management patterns by highlighting productivity, efficiency and effectiveness [6].

Such agencies, with the general designation of Public Service Agency (BLU), are expected to become prominent concrete examples of the application of results-based (performance) financial management. This opportunity is specifically provided for government work units that carry out operational public service tasks (such as health services, education and regional management), to differentiate them from the government's function as a regulator and policy maker. This practice has developed widely in foreign countries in the form of agentification efforts, activities which do not have to be carried out by pure bureaucratic institutions, but are carried out by agencies managed in a business style so that the provision of services to the community becomes more efficient and effective.

Fields of government activity that are appropriate for implementing BLU can be divided into 3 (three) types: (a) agencies that provide goods/services, such as hospitals, universities, seed centers and research institutions, (b) agencies tasked with managing regions, such as authorities and integrated economic zones, and (c) agencies whose function is to manage special funds to improve the community's economy, such as revolving funds for small and medium enterprises, and ONH funds (Juliani, 2018) [7]. With BLU's financial management pattern, flexibility is provided in the framework of budget implementation, including revenue and expenditure management, cash management, and procurement of goods/services (Waluyo, 2011) [8]. BLU is also given the opportunity to employ non-PNS professional staff as well as the opportunity to provide service compensation to employees in accordance with their contribution. But as a balance, BLU is strictly controlled in its planning and budgeting, as well as in its accountability. In Government Regulation no. 23 2005, BLU is obliged to calculate the basic price of its services with the quality and quantity standardized by the minister/head of the supervisory technical institution (Wicaksono, 2016) [9]. Likewise, in its accountability, BLU must be able to calculate and present the budget it uses in relation to the services that have been realized. Therefore, BLU acts as an agent for the minister/head of its parent institution. Both parties signed a performance contract (a contractual performance agreement), where the minister/head of the parent institution is responsible for the service policy to be produced, and BLU is responsible for providing the requested services. With these characteristics, BLU remains a government agency that is not separated from ministries/agencies. And therefore, all income obtained from non-APBN/APBD is reported and consolidated in APBN/APBD accountability. With the stipulation of this Regulation on BLU, it is hoped that in the future a number of government institutions/agencies will grow which are also managed in a modern way by prioritizing service quality as well as efficiency and effectiveness in the use of resources. Then there is the Regulation of the Minister of Finance of the Republic of Indonesia Number 29/Pmk.05/2022 concerning the Provision of Assets to Public Service Agencies with a Purchasing Mechanism through a Facilitator (Minister of Finance of the Republic of Indonesia, 2022) [10].

The Personnel, Finance and General Bureau (BKKU) has the task of carrying out personnel, financial, administrative, household, legal, organizational, management and state property affairs. To see whether the BLU financial management service provider is appropriate or in line is to see whether the provider has implemented service standards or not in the financial

service process. Fulfillment of service standards is a necessity that must be fulfilled by service providers as a fulfillment of formal procedural aspects. Low compliance with service standards, apart from not implementing administrative ethics, also creates the potential for administrative errors. Administrative errors as mentioned above encourage public service providers to improve service quality. Article 11 of the Republic of Indonesia Ombudsman Regulation Number 26 of 2017 concerning Procedures for Receiving, Examining and Completing Reports (Ombudsman, 2017), explains that forms of administrative errors consist of: 1) Prolonged delays, 2) Failure to provide services, 3) Incompetence, 4) Abuse of authority, 5) Deviation from procedures, 6) Request for compensation, 7) Inappropriate, 8) Taking sides, 9) Discrimination, and 10) Conflict of interest [11].

In Minister of Finance Regulation Number 07/PMK.02/2006 concerning Administrative Requirements in the Context of Proposing and Determining Government Agency Work Units to Implement Financial Management Patterns for Public Service Agencies (Minister of Finance of the Republic of Indonesia, 2006) in article 2: A Government Agency Work Unit that has fulfilled the substantive requirements and technical requirements as regulated in Government Regulation Number 23 of 2005 (President of the Republic of Indonesia, 2005) concerning Financial Management of Public Service Bodies. It can be proposed to implement PPK-BLU after fulfilling the administrative requirements. Furthermore, in article 3: The administrative requirements as intended in Article 2 are fulfilled if the relevant Government Agency Work Unit can submit all of the following documents: a) a statement of ability to improve service performance, finances and benefits for the community; b) governance patterns; c) business strategic plan; d) basic financial reports; e) minimum service standards; and f) last audit report or statement of willingness to be audited independently [12].

From the background description above, the author is interested in studying what will then be outlined in the research process, namely regarding Service Quality in Providing BLU Financial Management Services at Universitas Negeri Manado. The aim of this research is to determine, describe and analyze the Quality of BLU Universitas Negeri Manado's Financial Management Services in 2022.

2. Method

In this research, researchers used descriptive qualitative research, because basically the object of this research is natural or not artificial and in accordance with the facts in the field. Sugiyono (2016) stated that qualitative research is a research method based on the philosophy of postpositivism, used to research the condition of natural objects, where the researcher is the key instrument, data collection techniques are triangulation, data analysis is inductive or qualitative, and the results of qualitative research emphasize more meaning rather than generalization [13].

The focus of this research is the quality of BLU Universitas Negeri Manado's financial management services at the Personnel, Finance and General Bureau at Universitas Negeri Manado with sub-focus dimensions, namely tangible, reliability, responsiveness, assurance and empathy. The data collection techniques used were observation, interviews, documentation and literature study. To determine the informants, a purposive sampling technique was used, where the informants selected were those who really understood the object under study. The data analysis technique used is the Miles & Huberman approach model in Masengi et al. (2023), namely data collection, data reduction, data presentation, and drawing conclusions [14].

3. Result and discussion

3.1. Service Quality in Providing Public Service Agency (BLU) Financial Management Services at Universitas Negeri Manado

The concept of quality is considered as a measure of the perfection of a product or service consisting of design quality and conformity quality. Design quality is a specific function of a product or service, conformity quality is a measure of the level of conformity between a product or service and previously determined quality requirements or specifications. Quality is a form of measurement of the value of a service that has been received by consumers and the dynamic conditions of a product or service in meeting consumer expectations [15].

Service quality can be maximized in various ways. Always be polite, friendly and professional. All workers must feel unified in order to maintain professionalism. Even though not all consumers come with a good attitude, as an agency you still have to maintain service quality. Thus, service quality can be an added value.

BKKU Universitas Negeri Manado is the spearhead of the implementation of financial services at Universitas Negeri Manado. Service quality is measured using five dimensions, and researchers also examine factors that hinder service.

Cost standards are one of the instruments in preparing Work Plans and Budgets for State Ministries/Institutions (RKA-K/L), as stated in Government Regulation Number 90 of 2010 concerning Preparation of Work Plans and Budgets for State Ministries/Institutions [16]. Cost standards play an important role in improving the quality of Satker budget planning. In an effort to develop cost standards, the Minister of Finance has established PMK Number 48/PMK.02/2017 concerning Input Cost Standards for 2018. Cost standards are defined as cost units determined by the Minister of Finance as fiscal manager (Chief Financial Officer) in the form of input cost standards as well as standard output costs, as a reference for calculating budget requirements in preparing RKA-K/L [17].

The assessment of service quality at the BKKU Bureau is carried out based on the theory from Zeithaml in Sancoko (2011) that service quality is determined by five dimensions, namely tangible, reliability, responsiveness, assurance and empathy [18]. The results and qualitative analysis of each dimension of service quality can be described as follows:

Tangible

Relating to physical evidence of financial services, such as the appearance of the service provider, comfort of the place, ease of the service process, and discipline. Based on the results of the research, according to the statement of the Head of the BKKU Bureau who was interviewed, the employees in charge of serving must appear according to the established regulations. This is in line with the results of observations that all employees appear clean and neat, giving a good impression. As for the comfort of the place, it is quite good because the room is spacious but there is no air conditioning so when the weather is hot the room is a little stuffy. In facilitating the service process, employees have maximized convenience for financial service users in accordance with applicable SOPs, so that service users do not experience difficulties in service. Likewise in service discipline, everything is good and disciplined.

In terms of the Tangible dimension, it can be concluded that quality public services have been realized so that there is no need for significant changes. In this research, the tangible dimension is determined by indicators such as staff appearance when providing services, comfort of place, ease of service process, discipline, ease of access, and use of service tools.

The good quality of service at the KKKU Bureau is due to the absence of indicators that are not yet in accordance with service standards. Convenience, availability of information

boards, as well as required documents. Basically, this reality is in accordance with existing theory, namely the attributes that determine the quality of public services, such as the availability of information and comfortable service spaces.

Reliability

Reliability is measured by employee accuracy in the service process. Employee accuracy when making payment receipts is very necessary because typing errors will have fatal consequences in the payment process. Reliability is also measured by proficiency in using tools in the service process, such as the ability to operate computers and applications. The Head of the BKKU Bureau emphasized that there are indeed some people who are not very proficient in using computers but continue to be given training so that their abilities can develop further.

Reliability is the ability to provide services that are presented promptly, accurately, and satisfy service users (Tandhia, 2016) [19]. The reliability of officers in providing services really helps BLU financial service users in receiving services quickly and easily. Each officer has the ability in terms of knowledge, expertise, independence, mastery and high work professionalism, so that the work activities carried out produce satisfactory forms of service without many excessive complaints regarding the services received by BLU financial service users.

In this research, the reliability dimension is determined by indicators, namely the accuracy of officers in providing services, clear service standards, staff's ability and expertise in using tools in the service process and their expertise in the service process.

In its implementation, there are no indicators that are not working well, such as staff skills in using tools in the service process. Staff skills in using tools are quite good. The large number of staff serving BLU financial services at BKKU means that administrative processing can be completed quickly so that the quality of service is very good.

The demand for the reliability of officers in providing good, precise, easy and smooth service is an assessment requirement for the people served in showing the actualization of the staff's work in understanding the scope and description of work which is the attention and focus of each staff in providing services. The essence of reliability service itself is that each staff member has reliable abilities, knows the ins and outs of work procedures, work mechanisms, corrects various deficiencies or irregularities that are not in accordance with work procedures, and is able to show, direct the correct direction to each service and service user so that it can provide positive impact on the services provided.

Responsiveness

The responsiveness dimension is providing a good, fast and responsive response in dealing with every complaint from service users. Responsiveness in responding to service users is one of the drivers of service success, because if the implementation of the service is based on an attitude of desire and commitment to carry out the service well, an improvement in the quality of service will be created. Assessment of the quality of BLU's financial services at BKKU in this dimension is by using several indicators, namely responding to every service user who wants to get services, staff speed in providing services, accuracy in providing services and thoroughness in providing services. The implementation of indicators has been carried out optimally at BKKU, namely the completion of services according to the specified time. This is due to the large number of human resources, both in quantity and quality, which greatly influences the service itself.

The responsiveness of BKKU Universitas Negeri Manado employees in serving financial service users is good, fast and responsive. The employees are quick to serve service users who come and try to help explain if there are any problems they are facing. This is in accordance with the words of the Head of the BKKU Bureau and the results of researchers' observations.

Assurance

This dimension includes knowledge, politeness and providing assurance to service users. When serving, BKKU employees provide a guarantee of being on time to service users, and even if it is not within the promised time they will provide the right solution.

Every form of service requires certainty regarding the services provided. The form of certainty of a service is largely determined by the guarantee from the officer providing the service, so that the person receiving the service feels satisfied and confident that all forms of service matters carried out will be complete and completed on time.

The assurance dimension includes the knowledge, ability, politeness and trustworthy nature of officers, free from danger, risk and doubt. Assessment of the quality of public services at BKKU includes guarantees on time, guarantees of no additional costs, guarantees of legality and certainty of costs. From the indicators above, BKKU has fulfilled all the indicators.

Guarantees for the services provided are largely determined by service performance so that it is believed that the officer is able to provide reliable, independent and professional service which has an impact on service satisfaction. Apart from that, the guarantee of a service is also determined by BKKU's commitment which confirms that each staff provides the best service to satisfy service users.

Empathy

Every activity or service activity requires understanding and comprehension in terms of shared assumptions or interests regarding a matter related to service. Services will run smoothly and with quality if every party who needs the service has a sense of empathy.

Empathy in service is the presence of attention, seriousness, sympathy, understanding and involvement of all parties interested in developing and carrying out service activities in accordance with the level of understanding and understanding of each party (Erlianti, 2019) [20]. Those providing services must have empathy to understand the problems of service users. Service users should also understand the limitations and capabilities of service providers.

To measure the dimension of empathy, researchers are based on several indicators, including prioritizing the interests of service users, serving with a friendly and polite attitude, service providers who are not discriminatory and respect each service user. From the indicators mentioned, everything is running well as it should.

Relating to the friendliness of BKKU employees in providing services. Employees are required to be polite and friendly when serving service users. The main priority is of course the satisfaction of service users, so everyone must get the same priority, so that there are no complaints from service users.

According to research results, supporting factors in service include human resource aspects, as well as facilities and infrastructure. Human resources who already understand their main duties and functions and are reliable in carrying out their duties, as well as supporting facilities and infrastructure. According to the Head of the KKKU Bureau, there are no significant obstacles in financial services at Universitas Negeri Manado. The information and documents

available are good and complete. Existing documents are archived according to month and year, and employees are always ready when needed.

3.2. Documentation of Financial Services for the Public Service Agency at Universitas Negeri Manado



Figure 1. Personnel, Finance and General Affairs Bureau room of Universitas Negeri Manado



Figure 2. Financial Services for Public Service Agency (BLU)

5. Conclusion

Based on the results of research and discussions that have been carried out regarding Service Quality in Providing BLU Financial Management Services at Universitas Negeri Manado, the following conclusions can be drawn:

- 1) Tangible Dimensions. The assessment of service quality in providing BLU financial management services at Universitas Negeri Manado in the tangible dimension shows that it is good. This is evidenced by the comfort of the service and financial management location, the availability of facilities and infrastructure that assist the service and implementation process.
- 2) Reliability Dimension. The measurement results from the reliability dimension show that the quality of service and financial management of BLU is also good. This is due to the skill of employees in using service and administration tools.
- 3) Dimensions of Responsiveness. The assessment of the responsiveness dimension is seen from the alertness of employees in providing responses and assistance to service users. The employees also provide service quickly and on target.
- 4) Assurance Dimension. In this dimension, the assessment of the quality of service and financial management of BLU at BKKU Universitas Negeri Manado is no less good. Demonstrated by the ability and tenacity of employees in providing services.
- 5) The Empathy dimension shows good qualities too. It can be seen from the friendliness of BKKU employees in serving requests from service users with a good attitude and full of smiles, greetings and greetings when providing services.

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