

Analysis of Public Service Quality in the Regional Financial and Revenue Management Agency in Buleleng Regency



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ABSTRACT: The purpose of the study was to determine the quality of public service at the Badan Pengelolaan Keuangan dan Pendapatan Daerah Kabupaten Buleleng and to determine the factors that influence the quality of public service at Badan Pengelolaan Keuangan dan Pendapatan Daerah Kabupaten Buleleng. The data where analyzed qualitatively descriptively to provide an overview of the research problem. In collecting data, the methods used are observation, interviews, and trough questionnaires. The results of the study on the 5 indicators that exist in the quality of public service at Badan Pengelolaan Keuangan dan Pendapatan Daerah Kabupaten Buleleng are physical evidence (tangibles), reliability (reliability), responsiveness (responsiveness), assurance (assurance), attention (ampathy). In addition, the factors that influence the quality of public service at Badan Pengelolaan Keuangan dan Pendapatan Daerah Kabupaten Buleleng are Human Resources and the discipline of service officers. Badan Pengelolaan Keuangan dan Pendapatan Daerah Kabupaten Buleleng is currently not optimal in providing service to the community because there are still services that are still not good so it still needs to be improved.

KEYWORDS: Quality of Public Service

I. INTRODUCTION

Public services are all forms of services, both in the form of public goods and public services which in principle are the responsibility of and are carried out by central or regional government agencies in the context of efforts to meet community needs and in the context of implementing laws and regulations. Along with the implementation of decentralization.

The Public Service Law has a different character from other laws in general, because this law regulates how the system and mechanism for administering government also contains the interests of the people, namely how to empower the people as well as possible so that they can enjoy and take advantage of public services. . In addition, it also regulates the rights and obligations of the community, because it encourages public service providers, including the government, to be more disciplined and improve their performance.

Along with this, the demands of the community to get quality services continue to increase from time to time. This demand is growing along with the growing awareness that citizens have the right to be provided with services. To realize people's rights, good work effectiveness is required from government agencies.

In Government Regulation Number 96 of 2012 concerning Implementation of Law Number 25 of 2009 concerning Public Services, the state in this case government agencies are obliged to serve every citizen and resident to fulfill their basic rights and needs within the framework of public services which is the mandate of the Law The 1945 Constitution of the Republic of Indonesia.

Through the performance of government employees to form a government bureaucracy, it is hoped that they can show a real contribution to their work in improving the quality of service quality, especially in the governance structure in providing services to the community.

The Buleleng Regency Regional Revenue and Financial Management Agency is a Regional Work Unit that is dynamic in carrying out its function as a service center in its territory. The types of services at the Buleleng Regency Regional Revenue and Financial Management Agency include services for Issuing Letters of Provision of Funds (SPD), services for Issuing Warrants for Disbursement of Funds (SP2D), services for Issuing Certificates of Termination of Payments (SKPP), services for Reconciliation of Unit Financial Reports Work of Regional Apparatuses, Regional Property Data Reconciliation services, Issuance of Certificates of Selling Value of Tax Objects, Services of Issuance of Certificates of Value of Sales of Tax Objects (SKNJOP) and Tax Object Number Cards (NOP Cards), Services of Decrees on Objections/Reductions on Land Tax and Rural and Urban Buildings (PBB-P2), Issuance service for Local Tax

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Payment Letters Fees for Acquisition of Land and Building Rights (SSPD BPHTB), Issuance services for Active and Passive Regional Taxpayer Identification Numbers (NPWPD), Issuance services for Reporting Receipts of Regional Tax Returns (SPTPD), SKPD Issuance service (Stipulation Letter Regional Tax)

Underground Water Tax and Advertising Tax, services for Reducing Fees for Acquisition of Land and Building Rights (BPHTB), services for Reduction and Elimination of Administrative Sanctions for Reduction and Cancellation of Stipulations, Services for Issuing Tax Paid Certificates, Services for Issuing Certificates of Food and Drink, services Porforation/Endration of Regional Tax Billing and services for Fulfillment of Ticket Valuables Needs.

Given the great importance of service quality to improving public services at the Buleleng Regency Regional Revenue and Financial Management Agency, according to the results of service quality research carried out by existing apparatus at the Buleleng Regency Regional Financial and Revenue Management Agency, it has not been maximized, which is still causing dissatisfaction from the community, among them there are still many people who come more than 2 (two) times to take care of various needs such as Issuance of Fund Disbursement Orders (SP2D) Services, Regional Property Data Reconciliation services and others. Based on the description above, the researcher conducted a study with the title namely Analysis of the Quality of Public Services of the Buleleng Regional Revenue and Financial Management Agency

II. RESEARCH PROBLEM FORMULATION

1. Why isn't the quality of public services for the Buleleng Regency Regional Revenue and Financial Management Agency yet maximized?
2. What are the factors causing the not maximal quality of Public Services of the Buleleng District Revenue and Financial Management Agency?

III. RESEARCH PURPOSES

1. To find out and analyze why the quality of public services for the Financial Management Agency and Regional Income for the Buleleng Regency has not been maximized.
2. To find out and analyze whether the factors causing the not maximal quality of Public Service of the Buleleng Regency Regional Revenue and Financial Management Agency.

IV. THEORY

Quality is keeping service promises so that those served feel satisfied and benefited. According to Tangkalian (2005:208) defines that "Quality is a dynamic condition associated with products, services and people, processes and environments that meet or exceed expectations".

Meanwhile the definition of service according to Tangkalian (2005:208) that "Service is the process of fulfilling needs through the activities of other people directly". There are basically two types of services needed by humans, namely physical services that are personal in nature as human beings and administrative services provided by other people as members of the organization, whether mass or state organizations.

Service quality must be comprehensive and indeed not yet fully part of the organization, including the provision of services/services and where employees still do not cultivate the values of quality in service. This means that if the service received is in accordance with what is expected, the quality of the service will be well prepared and satisfying, while the service received is lower than expected, then the service quality will be perceived as bad. Theoretically, the purpose of public service is basically to satisfy the public.

The term service comes from the word "service" which means to help provide everything that is needed by others for the purposes of serving. Basically every human being needs service, even in an extreme way it can be said that service cannot be separated from human life (Sinambela, 2010: 3). According to Moenir (2000: 26) suggests that service is "an activity carried out by a person or group of people on the basis of material factors through certain systems, procedures and methods in order to fulfill the interests of other people according to their rights". In addition, according to Fitzsimmons (2022) as quoted by Inu Kencana Syaffie (2006: 116) says that 'customer satisfaction with service quality can be defined perception of received with expectation of service desire (meaning the satisfaction of people who need service can be interpreted by comparing how the views between the service received and the expected service expectations)

The term public comes from the English public which means general, society, state. The word public has actually been accepted as standard Indonesian as public which in the General Indonesian Dictionary (Badudu, 2001: 781-782) means general, many people, crowded. Which then the notion of public service can be interpreted as providing services (serving) the needs of people or communities who have an interest in the organization itself with the basic rules and procedures that have been determined.

V. RESEARCH METHODS

The method used in this study is a descriptive method that aims to provide a transparent description of objective conditions, namely the quality of public services at the Buleleng Regional Revenue and Financial Management Agency. The data collected in this study are grouped into primary data and secondary data

Primary data is data obtained directly from the object under study through questionnaires and interviews, while secondary data is obtained through other documents and literature as well as information from other agencies related to this research. To obtain data accurately and can be accounted for the truth then in this data collection techniques used observation techniques, interviews and questionnaires. The data analysis technique used in this research is descriptive qualitative.

VI. DISCUSSION

Quality of Public Services at the Regional Revenue and Financial Management Agency of Buleleng Regency. The function of government administration carried out by government officials is public service. The function of this public service is very important, even the role is very large, it even concerns the public interest, that is, the interests of the people as a whole.

Likewise with the Quality of Public Services at the Buleleng District Revenue and Financial Management Agency. To determine the quality of employee service, it is necessary to determine the main dimensions of service quality. The main dimensions for determining service quality in this study are tangibles, reliability, responsiveness, assurance, empathy. a. Physical evidence (tangible)

Physical evidence has meaning, namely the facilities or equipment used to support services at the Regional Revenue and Financial Management Agency of Buleleng Regency can be seen based on the availability of office facilities, equipment, cleanliness so as to provide comfort and satisfaction to the community while in the service room.

Facilities are a support for the success of a process of effort carried out in public services because if the facilities are not available then all the activities carried out will not be able to achieve the expected results. In this case the existing facilities at the Buleleng Regency Regional Revenue and Financial Management Agency which were sufficient could be seen from the responses of respondents who stated that the existing facilities at the Buleleng Regency Regional Financial and Revenue Management Agency were adequate.

From the description above, it shows that physical evidence or existing facilities at the Buleleng Regency Regional Revenue and Financial Management Agency are one of the factors that support service quality because the availability of facilities and facilities provided at the Buleleng Regency Regional Revenue and Financial Management Agency is adequate when viewed from the perspective of the amount. It's just that it still needs to be considered is the availability of office equipment such as computers and operational vehicles to support services. This is to increase the satisfaction of the community in providing services so as to produce optimal service. b. Reliability

Reliability in this case is the ability to provide promised services immediately, accurately and satisfactorily, such as timeliness, speed in each service delivery to the public.

The speed of employees is largely determined by the level of ability of employees which is reflected in their daily behavior. A high level of ability will more quickly lead to the achievement of organizational goals that have been planned beforehand in this case the existing services of the Regional Income and Financial Management Board of Buleleng Regency, conversely if the level of employee ability is low the tendency for organizational goals to be achieved will be slow and even deviate from the original plan. The ability in question is the speed of employees in providing services to the community.

From the statement above it can be stated that reliability or speed must be possessed by the Buleleng Regency Regional Revenue and Financial Management Agency, especially in the field of service. Speed in this case is the speed of employees to provide services as promised in a timely manner so that reliability or speed is one of the dimensions important for service providers.

c. Responsiveness

Responsiveness, namely the willingness and desire of employees of the Buleleng Regional Revenue and Financial Management Agency in helping community needs and providing good, fast, accurate and responsive services and responses in responding to any public complaints.

Responsiveness here can mean the response or alertness of employees in helping people who need service. This shows that the community requires responsiveness from employees in responding to complaints from people who need service. Therefore, the responsiveness of an employee is needed so that service orientation can be achieved properly.

d. Guarantee (assurance)

Guarantee (assurance) in this case means the attitude of the Regional Revenue and Financial Management Agency of Buleleng Regency in providing guarantees or certainty in public services to the community. The guarantee dimension is the dimension of service quality related to ability, knowledge, friendliness and courtesy as well as the trustworthy nature of employees in providing services.

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From the description above, it shows that guarantees, in this case the friendly attitude given by the Regional Revenue and Financial Management Agency of Buleleng Regency, are very much needed. Due to the friendly demeanor of natural speech in the sense that it is not artificial, quite clear, does not raise doubts.

e. Attention (empathy)

Attention (empathy), which is a sincere and individual or personal sense of care given by employees in good communication relationships and understanding the wants or needs of the community and the willingness of employees of the Buleleng Regency Regional Financial and Revenue Management Agency in providing information to people who need services. The concern of employees to always prioritize the needs of the community will support the creation of quality public services.

Factors Influencing the Quality of Public Services of the Buleleng Regency Regional Financial and Revenue Management Agency

1. Human Resources

The main and most determining factor in the success of achieving organizational goals lies in the availability of human resources including qualified staff members who are not only able to carry out work according to the system, procedures and workload they are responsible for, but are expected to have the enthusiasm, will and shared commitment to realizing goals, determined according to the vision and mission. Placement of humans as the determining factor is based on the premise that in the service process, humans have the ability to move, control and utilize all potential to achieve organizational goals. The condition of the ability and motivation of human resources will greatly affect the quality of service provided by employees.

2. Discipline of service personnel

Discipline is an attitude that describes compliance with applicable rules or regulations. Discipline is a demand for the continuity of an orderly, orderly common life which is an absolute requirement for the continuity of an organizational progress and development. Public services will be carried out well if employees have high discipline. Discipline of service officers, namely the sincerity of employees in providing services, especially with consistency of service time in accordance with applicable regulations. An employee who has high discipline is needed to encourage the maximum implementation of organizational goals.

VII. CONCLUSION

The quality of service greatly affects the progress or failure or success of an organization or agency that is specifically in charge of technical services. In this case the quality of service at the Buleleng Regency Regional Revenue and Financial Management Agency in providing facilities for service users is adequate, it's just the availability of facilities such as computers and operational vehicles. Regarding reliability or ability, in this case speed, especially in the field of service, is still not fast enough because the completion of service matters cannot be resolved quickly in accordance with the specified time provisions.

Responsiveness and guarantees provided by employees or staff are still not in accordance with community expectations and the attention given by staff or employees has not been able to understand community needs and has not been able to provide satisfaction to the community. Factors that affect the quality of services of the Buleleng Regency Revenue and Financial Management Agency are human resources and the discipline of service workers.

SUGGESTION

So that in the future the staff/employees of the Buleleng Regional Revenue and Financial Management Agency will further improve their performance in carrying out their duties in terms of service to the community, staff/employees must also be responsive, friendly, have the ability to provide services and be able to understand community needs and the availability of facilities in the form of chairs for the waiting room needs to be added so that it can provide comfort to the community while waiting for the service process. Staff/employees of the Regional Income and Financial Management Agency for Buleleng Regency to further improve human resources and discipline through training in providing services so that service quality is more optimal.

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