# Level of Public Satisfaction with the Services of the Mataram City Regional Financial Agency in 2021

Level of Public Satisfaction

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#### **Abstract**

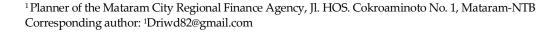
The Regional Financial Board of the City of Mataram carries out its duties to serve the public interest directly or indirectly, including in the internal section and even covering several aspects, especially the taxpayer. The results of the assessment carried out become very important evaluation material in improving the quality of excellent and synergized services. The existing strengths in the strategy are expected to encourage increased employee performance to realize outcomes that are able to provide satisfaction to all stakeholders. The method used in this community satisfaction survey uses a quantitative approach. Data collection used a closed questionnaire with a Likert scale measurement. The results of the analysis of the community satisfaction index assessment at the Regional Finance Board include a sample of 477 respondents with an IKM score in 2021 of 77.90. The IKM Conversion Interval Value is 77.95, even from the Values: perception, interval, Conversion interval, service quality, and Service Unit Performance states that the performance of the Mataram City Regional Financial Agency in 2021 is in the "Good" category. can continuously improve and provide quality services and of course, be able to satisfy in various aspects.

Keywords: Community Satisfaction, Planning, Public Service.

#### Introduction

Technological advances and leaps are very fast and the demands of people's lifestyles in terms of obtaining convenience make public service delivery units strive to meet community expectations in improving services (Tarigan & Mirta, 2019). Public services carried out by government officials are currently not fully in accordance with what is expected. The fact is seen through the complaints made by the public in various media. These complaints require a quick response from the government so as not to undermine or ignore the trust of the public. The definition of citizen satisfaction refers to a comprehensive assessment method carried out by consumers or citizens of products or services provided by government agencies (Romero-Subia et al., 2022). (Aprileni et al., 2020), stated that there is a role for public service managers who have a strong impact on the level of public satisfaction. Demands for employee professionalism and organizational fairness also have a significant impact on public satisfaction (Yuniarta & Purnamawati, 2020). Government performance has contributed to citizen satisfaction, and sustainably increased public support for the government (Wu et al., 2021). Similar to what is stated by several existing facts (Hu et al., 2020), found that the quality of budget transparency and government image has a positive relationship with public satisfaction. In fact, this satisfaction then has a positive impact on public trust in the performance carried out by the government (Moteki, 2022).

Mataram City Regional Financial Agency is one of the main components in supporting Government Affairs in the financial sector. This public agency is one of the Regional Apparatuses with its main task of providing services not only to internal units but also to the community as a whole, as well as all taxpayers in the region. Various efforts in the implementation of public services by the Regional Finance Agency should carry out activities in measuring the satisfaction of service user communities (Moteki, 2022).





International Journal of Organizational Behavior and Policy Vol. 2, No. 1, January 2023 pp. 45-54 Department Accounting, UKP eISSN 2961-9548 doi.org/10.9744/ijobp.2.1.45-54 The results of this assessment later in the long term can be used as evaluation material to further improve the quality of service to a better level (Naini et al., 2022). This strategy is expected to encourage employee performance improvement and produce satisfactory outcomes through survey results.

The Community Satisfaction Survey provides an outline of public services for the community and stakeholders in accordance with Law Number 25 of 2009 (Mahbubah & Iqbal, 2020); Instruction of the President of the Republic of Indonesia Number 1 of 1995 concerning Improvement and Enhancement of the Service Quality of Public Apparatuses to the Community; Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number: 14 of 2017 concerning Guidelines for SKM Public Service Providers.

The target for implementing this SKM is the level of satisfaction of the community and regional apparatus as users of the services provided, improving implementation, and obtaining periodic feedback from performance achievements as well as service quality at the Regional Financial Institutions. Likewise with taxpayers and regional apparatus to establish policies in order to improve the quality of public services.

#### Literature Review

Consumer satisfaction is the overflow of feelings that a person feels if he compares the performance or thoughts of a product with the desired results (Prihartono, 2021). According (Ilhamalimy & Ali, 2021), eveals the same meaning regarding the level of consumer feelings. If viewed from other aspects, then with increased management and quality of services provided, it will also increase public trust. This increasing trust is because the community feels quality service and feels satisfaction (Qohirie et al., 2020). The government always strives continuously to improve the quality of its services as stated in Law Number 25 of 2009, for this reason the State has an obligation to provide services to every citizen and population related to their basic rights and needs to serve the public (Rater et al., 2021). For this reason, all activities and programs that are innovative and continuously improving are carried out by public service providers, both government agencies at the central and regional levels. So it is necessary to have an in-depth understanding of the significant impact of these improvements through the implementation of the SKM itself (Harsoyo & Suparno, 2021).

Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 14 of 2017 states that SKM is a means for measuring the level of community satisfaction in a comprehensive manner. as an effort to oblige and evaluate various elements that have weaknesses from all elements of public service and so that continuous improvements can be made (Nurmita, 2022). This Community Satisfaction Survey is expected to be able to find out information on service users consisting of profiles and perceptions of service users, as well as handle complaints to provide suggestions, improvements and describe the aspirations of all service users.

According to (Syahsudarmi, 2022), customer satisfaction generally shows optimism for service providers or emotional reactions to customer expectations and what they then receive. Whereas according to (Iskamto, 2020) (Iskamto & Ghazali, 2021) customer satisfaction is a separate assessment of a product or service in terms of meeting customer needs and expectations. Community satisfaction will be achieved if the quality of service they get exceeds their expectations. Satisfaction that exceeds expectations leads to strong public trust in what is felt. Conversely, if the perception of service quality is not in accordance with expectations, it will cause dissatisfaction (Rita et al., 2019). Satapathy et al. (2014), argue that citizens' dissatisfaction with public services should be avoided because it will produce a bad image of the government in the eyes of the people (Lamsal & Gupta, 2022).

The expectation disconfirmation model views that satisfaction assessment is not only determined by the performance of a product or service but also determined by the performance of the process, where customers compare actual performance with their previous expectations (Zhang et al., 2022). The Mataram City Regional Finance Agency is one of the 39 Regional Apparatus Organizations within the Mataram City Government which is a merger between the Mataram City Revenue Service and the Mataram City Regional Financial and Asset Management Agency (BPKAD) in 2016. The Mataram City Regional Finance Agency in addition to its position as the Regional Apparatus Work Unit (SKPD), also acts as the Regional Financial Management Work Unit (SKPKD), and as the coordinator of regional revenue generation and regional property managers.

The long- and short-term goals and objectives to be achieved by the Mataram City Regional Finance Agency are in line with the goals to be achieved by the Mataram City Government in the Mataram City RPJMD for the 2016-2021 period and are included in the 5th (five) mission, namely "Improving the reliability of public services through bureaucratic reform in order to realize *good government*" where the goal to be achieved is "Realizing professional, integrity and accountable governance and public services" with the target of "Achieving the improvement of the quality of government management and public services and the realization of the development of regional revenue potential".

#### Methodology

Alternatives that can be taken in the method of measuring customer satisfaction include: surveys through various postal media, cell phones, questionnaires, as well as conducting direct interviews with respondents (Chatterjee & Suy, 2019). A company or an organization will receive an immediate response to service to its customers and give a positive statement to respond to its customers. The exact method that can be used in this SKM is through a qualitative approach using a Likert Scale of 1-5. On the Likert scale, respondents are given a choice of statements ranging from strongly disagreeing (1) to strongly agreeing (5) (Jebb et al., 2021).

Each element in the SKM is a standard that determines community satisfaction with the services obtained (Xie et al., 2022). Measurement of the response from the public refers to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 14 of 2017, with 9 elements that can represent (Astuti et al., 2022), namely: (a) Requirements (U1). This element includes the fulfillment of various technical and administrative elements in the services received; (b) Systems, Mechanisms and Procedures (U2). This flow explains the point of standard service procedures for parties who are declared as givers and recipients, including complaints; (c) Completion Time (U3). This is indicated as the timeframe for completing the entire promised service process (d) Cost/Tariff\*) (U4). all forms of fees charged to recipients of services fall into this category, especially in managing and obtaining services from the operator, the amount of which is through an agreement made between the two parties; (e) Service Type Product Specifications (U5). Specific differentiation of the results of services provided and received based on applicable policies. Service products are identical to the results of each service; (f) Executor Competency \*\*) (U6). This outlines the capabilities that are the main handle of the executor such as understanding, expertise, competence, and experience; (g) Executor's Conduct \*\*) (U7). Rationality, namely the actions taken by the organizers in providing the services needed by the community; (h) resolution of complaints, suggestions and input (U8). Explain all forms of handling guidelines and further actions; (i) Facilities and Infrastructure (U9). the form of completeness describes the form of the equipment used in achieving the goals and objectives set. Infrastructure forms the main support in assisting the implementation of a process (business, development, project). another case with the means that move objects (computers, machines and buildings). Note: \*) Element 4, has a substitution of another form of inquiry if according

to the law no fee is charged to the recipient of the service (consumer). Example: making a KTP which is free of charge under the law. \*\*) Elements 6 and 7, change to other question formats depending on the type of service survey using the help of the website.

Sampling is carried out using the *quota sampling* method, which is to determine the number of samples based on the number of respondents who return the questionnaire without considering their proportionality to the population. Respondent is a selected sample that will answer the questionnaire-questions asked, while for respondents it is determined by providing a questionnaire to the recipient of the public service who at the time of enumeration is at the location of the service unit and is randomly selected according to the coverage area of each unit services, as well as questionnaires given to regional apparatus officials who have received services from service providers. In this community satisfaction survey, the number of respondents who filled out and returned the questionnaire was 477 respondents from the 500 questionnaires provided. Therefore, this survey uses data from 477 respondents who come from the community as regional taxpayers and apparatus within the scope of the Mataram City Government (Kusmanto et al., 2020).

The stages in research activities are mainly in compiling SKM, so data is collected for the first time by distributing questionnaires with a Likert scale (Gaál et al., 2021). The question indicators in the questionnaire were prepared based on the theory used and developed according to the policy elements relevant to this study (Purnamawati & Yuniarta, 2020). The preparation of the questionnaire is adjusted to the type of service to be surveyed and the data to be collected is based on the need for the type or service unit. The questionnaire section is divided into several sections (1) In Part One. The first part of this element contains the title of the questionnaire and the name of the institution that will conduct the survey; (2) Part Two. The second part can contain the identity of the respondent, including gender, age, education, and occupation. Identity is used to analyze the respondent's profile in relation to the respondent's perception (assessment) of the services obtained. In addition, a respondent's time/hour column can also be added when surveyed; (3) Part Three. This section contains a list of questions that are structured and unstructured. Structured questions contain answers with multiple choices (closed questions), while unstructured answers (open-ended questions) are questions with free answers, where respondents can express opinions, suggestions, criticisms, and appreciation.

The value is calculated using the "weighted average value" of each service element. In calculating the community satisfaction survey of the elements of service studied, each element of service has the same weight.

weighted average value = Amount of Weights : Number of Elements = 1:9=0,11

To obtain the SKM value of the service unit, a weighted average value approach is used with the following formula:

SKM = (Total of perceptual values per element: Total elements filled) x Weighing Value To facilitate the interpretation of the SKM assessment, which is between 25-100, the results of the assessment above are converted with a basic value of 25, with the formula: SKM Service Unit x 25

**Table 1.** Perception Value, Interval Value, Conversion Interval Value, Quality Service and Performance of Service Units

The value of	Interval value (ni)	Conversion interval	Quality of	Service unit
perception	interval value (III)	value (Nik)	service (x)	performance (y)
1	1,00 - 2,5996	25,00 - 64,99	D	Bad
2	2,60 - 3,064	65,00 - 76,60	C	Enough
3	3,0644 - 3,532	76,61 – 88,30	В	Good
4	3,5324 - 4,00	88,31 – 100	A	Excellent

#### Analysis

The characteristics of respondents in the service community satisfaction survey with OPD at the Mataram City Regional Finance Agency include characteristics according to age, gender, education, and occupation. Further discussion of the characteristics of respondents based on these 4 categories is as follows.

1) Characteristics of Respondents Based on Age Respondents based on age were divided into 6 groups, namely the age group under 20 years, group 20 to 30 years, group 31 to 40 years, group 41 to 50 years, group 45 to 60 years, group 60 years, and above. Characteristics by age can be seen in table 2.

Table 2. Characteristics of Respondents by Age

No	Age	Number of Respondents		
NO		(People)	(%)	
1	< 20	1	0,21	
2	20-30	70	14,68	
3	31-40	136	28,51	
4	41-50	152	31,87	
5	51-60	104	21,80	
6	60 And above	14	2,94	
Sum		477	100,00	

From table 2, it can be seen that respondents or service users at the Mataram City Regional Finance Agency are most dominant in the age group of 41-50 years (31.87%) followed by the age category 31-40 years (28.51%) then the age group 51-60 years (21.80%), 20-30 years (14.68%), age groups  $\geq$  60 years (2.94%) and less than 20 years (0.21%).

#### 2) Characteristics of Respondents by Gender

Respondents by sex were divided into 2 groups, namely the male sex group, and the female sex group. Characteristics by sex can be seen in the following table 3.

Table 3. Characteristics of Respondents by Gender

No.	Gender	Number of Respondents			
	Genuei	(People)	(%)		
1	Man	264	5		
2	Woman	213	4		
Sum		477	100,00		

From table 3, it can be seen that respondents or service users at the Mataram City Regional Finance Agency are dominated by respondents of the male gender (55.35%), of which female respondents are 44.65% of total respondents.

#### 3) Characteristics of Respondents by Education

Respondents based on the education group were divided into 6 (six) groups, namely the age group under 20 years, the group of 20 to 30 years, the group of 31 to 40 years, the group of 41 to 50 years, the group of 45 to 60 years, the group of 60 years and above. Characteristics based on education can be seen in table 4.

Table 4. Characteristics of Respondents by Education

NI.	Education	Number o	Number of Respondents		
No	Education	(People)	(%)		
1	PS	14	2,94		
2	JHS	26	5,45		
3	High School/Vocational High School	206	43,19		
4	D1-D3	34	7,13		
5	S1	184	38,57		
6	S2-S3	13	2,73		
SUM		477	100,00		

From table 4, it can be seen that respondents or service users at the Mataram City Regional Finance Agency are most dominant in the high school / vocational education group (43.19%) followed by the S1 education category (3 8.5 7%) then the D1-D3 education group (7.13%), junior high school (5.45%), S2-S3 (2.73%) and SD (2.94%).

## 4) Characteristics of Respondents by Job

Respondents based on the occupational group were divided into 6 (six) groups, namely the age group under 20 years, group 2 0 to 30 years, group 31 to 40 years, group 41 to 50 years, group 45 to 60 years, group 60 years and above. Characteristics based on work can be seen in table 5 below.

Table 5. Characteristics of Respondents by Job

No	Work	Number of Respondents			
	WORK	(People)	(%)		
1	Civil Servants/TNI/POLRI	192	40,25		
2	Private	61	12,79		
3	Self Employed	73	15,30		
4	Student	10	2,10		
5	Merchant	36	7,55		
6	Other	105	22,01		
Sum		477	100,00		

From table 5 it can be seen that most of the respondents or service users at the Mataram City Regional Financial Board were dominated by the PNS/TNI/POLRI group of 40.25%, then other job categories followed at 22.01%, the Entrepreneur group 15.30%, Private 12.79%, Traders 7.55%, and finally Students 2.10%.

#### Discussion

Based on the results of the community satisfaction survey calculation, the number of values of each type of service is obtained from the total average value of each element of service. As for the composite (combined) value for each service unit, it is the sum of the average values of each service element multiplied by the same weight, which is 0.11.

Table 6. Service Value of Regional Financial Agencies

		Service Element Value Per Type			- The	Weighted		
No	Elements of Service	Income	Accounting & Reporting	Budget & Perbend.	Assets	average value of service elements	average value = (nrr per- element x 0.11)	Information
1	Requirement Systems,	3,07	3,16	3,15	3,24	3,15	0,35	Good
2	Mechanisms, and Procedures	3,09	3,17	3,13	3,18	3,14	0,35	Good

From table 6, it can be seen that there is 1 element that has a low value, namely the Infrastructure element, this shows that the handling of existing infrastructure at the Mataram City Regional Finance Agency is still a weakness or lacks in providing services to the community. The possibility of low public assessment in the IKM survey is related to this element of infrastructure, one of which is because the service implementation sector does not have the infrastructure, namely facilities that are not sufficient to implement the Covid-19 protocol in providing services (Fakih et al., 2022). The statement consistent with (Alamsyah, 2018) (Musriha et al., 2021).

The element of service with the highest value is the element of Implementing Behavior (Purnamawati, 2020)(Purnamawati, 2018). This shows that officers or employees of the Mataram City Regional Finance Agency have the commitment to serve the community and apparatus. The behavior of this implementer has a significant impact on the satisfaction of service users at the Mataram City Regional Financial Agency. The results of the analysis of the assessment of the public satisfaction index at the Regional Finance Agency through a questionnaire that has been distributed to 477 respondents showed that the IKM value of the Mataram City Regional Finance Agency in 20 21 was 77.90. With an IKM Conversion Interval Value of 77.95, if you look at the Perception Value, Interval Value, Conversion Interval Value, Service Quality, and Service Unit Performance, it can be said that the performance of the Mataram City Regional Finance Agency in 2021 is "GOOD". Consistent with reasearch by (Musriha et al., 2021) (Nurfarida et al., 2021) (Gheta & Rangga, 2022) (Harsoyo & Suparno, 2021).

### **Conclusion and Recommendations**

Based on the results of the implementation of a public satisfaction survey at the Mataram City Regional Finance Agency in 2020 in terms of services to taxpayers and to OPD, it can be concluded: Based on the composition of visitors wishing to receive services from the Mataram City Regional Finance Agency, it was found that visitors came from different backgrounds, namely students, businessmen, private employees, and students as well as civil servants. It can be said that the quality of service at the Mataram City Regional Financial

Board is considered good, so community satisfaction as regional taxpayers and Regional Apparatus Organizations is expected to increase. Out of the 9 service elements surveyed, there is 1 element in the less good category, namely facilities and infrastructure, besides that 8 indicators are in a good category, namely: Requirements, Systems, Mechanisms and Procedures, Completion Time, Costs/Tariffs, Product Specifications, Types of Services, Implementer Competence, Implementer Behavior, Handling, Complaints Suggestions, and Feedback. The element of service with the highest value is the element of Implementing Behavior. This shows that officers or employees of the Mataram City Regional Finance Agency have the commitment to serve the community and apparatus. The behavior of this implementer has a significant impact on the satisfaction of service users at the Mataram City Regional Financial Agency. The total weighted average value of all service elements at the Mataram City Regional Finance Agency in 2021 is 3.12. And after conversion, the value of the Community Satisfaction Index is 77.95 so the quality of service is included in category B (Good). IKM value as a whole indicates categorized in good condition. This can be seen from the quality of service as measured based on predetermined indicators so that for the next period it can be used as a basis for evaluating service performance at the Mataram City Regional Finance Agency.

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