



TECHNIUM
SOCIAL SCIENCES JOURNAL

Vol. 26, 2021

**A new decade
for social changes**

www.techniumscience.com

ISSN 2668-7798



9 772668 779000

2-Day Distribution System Can Be Realized Into 1 Day: Gap Evaluation According To Malcom Provus

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Abstract. This study aimed to analyze the implementation of quality of service at the Department of Finance and Revenue Management District Property Tomohon. Setting the research was conducted at the Department of Finance and Revenue Management District Property Tomohon as the official who issued the budget SKPD (Local Government Unit) in North Sulawesi, especially in Tomohon. Setting the study was selected because the agency has extensive relationships with almost all SKPD in Tomohon. The method used in this study is naturalistic inquiry research. In other words, this study used qualitative research methods. The results showed the quality of service and the Revenue Office of Financial Management District Property (DPPKBMD) City Tomohon already implemented. Dimensions reliability is shown in the speed of the service process, employee fairness in providing services, and skilled employees who serve in the job. Dimensions of power responsiveness are indicated by 3 (three): (1) providing service awareness, 2) employees who serve mastering tasks become responsibilities, and 3) being responsive to customer desires. Dimension assurance observed no 5 (five) are (1) capable of doing a good job, (2) employees who serve welcoming and friendly, (3) employees who serve honest in every action, (4) guarantee outstanding service, and (5) employees who serve to communicate. The dimensions of empathy include (1) ease to meet with officers, (2) an employee has a way of serving the personal approach, (3) an employee knows what the customer needs, and (4) employees provide personalized customer service. Dimension tangibles include (1) the equipment used employees, (2) employees working equipment, and (3) personnel in the service.

Keywords Quality, Service, Service Quality

A. Introduction

There have been various efforts to improve the quality of public services as a result of the bureaucracy, changes in the bureaucratic structure, improving bureaucratic culture and simplifying bureaucratic management for several years after the reform of domestic government, changes in the bureaucratic structure of local government have been carried out repeatedly, but improvements in organizational behavior have received less attention. and as a result, we both know that the quality of public services has not moved much from its previous position.

Based on the researcher's observations on the Service Quality of Government Organizations at the Revenue Service, Financial Management, and Regional Property of the City of Tomohon, according to the researchers' observations, they have not met the integrated quality service quality standards as referred to in TQM. The gap between the quality of service and the expectations or expectations of the community as users of these services has not been

following the expectations and satisfaction of customers, in this case, all elements of society. Therefore, it is necessary to strive for an accurate evaluation of quality services for the improvement and progress of government organizations, in this case, the Tomohon City Regional Property and Financial Management Revenue Service.

This research aims to evaluate the quality of service at the Department of Revenue, Financial Management, and Regional Property of the City of Tomohon. While the sub-focus in this study is the evaluation of service quality in terms of reliability (reliability), responsiveness (responsiveness), assurance (assurance), empathy (empathy), and direct evidence (tangibles) conducted at the Department of Revenue Financial Management and Assets of City Please.

Government officials as elements of government (serve) are directly related to services to the community as other elements (which are served). The attitude and behavior and the vehicle of government officials will measure the government's success to achieve organizational goals and meet the needs of the community following expectations. The community will feel satisfied and not complain. Because according to Schein (1992), there are five determinants of service quality or services that can be detailed, namely; 1) Reliability (reliability); the ability to perform the promised services accurately and reliably. 2) Responsiveness; the ability to help customers and provide services quickly or responsively. 3) Confidence; employees' knowledge and courtesy and ability to generate trust and confidence or assurance. 4) Empathy; terms to care, pay personal attention to customers. 5) Tangible (tangible); the appearance of physical facilities, equipment, personnel, and communication media.

These five indicators are then described in several IKM benchmarks to assess the quality of public services provided by government service units. IKM is data and information about the level of community satisfaction obtained from the quantitative and qualitative measurements of public opinion in obtaining services from the apparatus of public service providers by comparing their expectations and needs. The government, through the Minister of Administrative Decree No. 25/KEP/M.PAN/2/2004 has compiled 14 standard indicators of IKM assessment that government agencies must carry out to assess the performance of public services in their agencies, which include: service procedures; service requirements; clarity of service officers; service officer discipline; responsibilities of service officers; the ability of service personnel; the speed of service; justice gets service; the courtesy and friendliness of the officers; reasonableness of service fees; the certainty of service costs; the certainty of service schedule; environmental comfort; and service security.

In conducting an evaluation, it is necessary to consider the evaluation model that will be made. The evaluation model is a design made by experts or evaluation experts. Usually, this evaluation model is made based on the interests of a person, institution, or agency that wants to know whether the program that has been implemented can achieve the expected results. In this study, the gap evaluation model used was used

The gap model was developed by Malcom Provus, as quoted by Sudjana (2004), which states that the gap assessment is intended to determine the level of conformity between the standards that have been determined in the program and the actual performance of the program. The gap evaluation is intended to determine the level of conformity between the standards that have been determined in the program and the program's actual performance. Standards are criteria that have been developed and defined with effective results.

The steps or stages that are passed in implementing the gap l model are as follows; 1) Design adjustment stage, 2) Installation installation stage, 3) Process stage, 4) Goal measurement stage, and 5) Comparison stage. The key to this model is in comparing appearances with the goals set.

B. Research Methods

This research was conducted at the Office of Revenue, Financial Management, and Regional Property Management of Tomohon City as the agency that issues budgets to the SKPD (Local Government Work Unit) in Tomohon City. This research location was chosen because the agency has extensive relationships with all SKPD in Tomohon City, essential in its operational activities.

The method used in this research is naturalistic inquiry research. In other words, this research uses qualitative research methods. (Nasution, 1988) The design of this research begins with determining the focus, namely Evaluation of Service Quality at the Department of Revenue, Financial Management and Regional Property, Tomohon City. The data was collected later in field notes, documents, interviews, and documentation photos at the research site.

The data used in this research are descriptive documents, field notes, and the results of interviews with informants. Researchers are the main instrument in data collection and are assisted by others to obtain more detailed and specific data. The Head of the Department of Revenue, Management and Regional Property of the City of Tomohon was appointed as a key informant, with the consideration that the head of the department has authority and power in the social situation being studied so that he can "open the door" wherever researchers collect data.

Supporting data are written sources in the form of official documentation such as profiles of Revenue Management of Finance and Regional Property, Tomohon City, work program of the Tomohon City Revenue and Finance Management Office, profiles of Heads of Offices, division of main tasks for each employee, annual reports and personal documents. These achievements have been obtained from the Regional Revenue, Management and Property Office, photos, and other statistical data related to the topic of the problem. Data collection techniques used are interviews, observation, documentation, and field notes.

The research instruments used are (1) the instruments in conducting observations, interviews, and documentation analysis are the researchers themselves; and (2) the instrument used to collect quantitative data in the form of a questionnaire consisting of various questions and statements to be answered by the Treasurer of the SKPD as a party directly involved in budget disbursement.

Data analysis in this study is an analysis using several general approaches or models according to Maleong (2000); in this model, there are three components of analysis, namely; 1) Reading, analyzing, 2) studying the data, and 3) Reducing the data.

C. Results and Discussion

Dimensions of Reliability (Reliability)

The reliability of service providers can demonstrate service quality from reliability in an organization according to the characteristics possessed by the employee, following the organization's existence. An employee can be reliable if his level of knowledge is used correctly in providing reliable services, the skills he has are applied following the mastery of skilled talent, work experience supports each employee to carry out his work activities reliably, and the use of technology is a requirement of every reliable employee to perform various forms of creative work to solve various work problems it faces reliably.

The existence of speed in the service process at the Tomohon City DPPKBMD office has been proven from the record of success of the Tomohon City DPPKBMD in 2011 (formerly the Regional Revenue, Financial Management, and Assets Office (DPPKAD) where it is stated that;

Basic two-day SP2D disbursement system:

Article 217 of the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management requires that the SP2D be issued two days after the SPM is submitted. On the other hand, if it is incomplete, the incomplete file will be immediately rejected no later than one day after the rejection. This was done because previously, there had been a chaotic financial process, and the disbursement of SP2D took a very long time (sometimes months) and was full of unnecessary levies.

In addition, the two-day SP2D Disbursement Mechanism was also held. The declaration of this mechanism was initiated on the Acting Mayor of Tomohon, Mr. Jimmy F. Eman, SE Ak. Then this idea was implemented by the Head of the PPKAD Service (previously as an inspector for the City of Tomohon), who was inaugurated as Head of PPKAD, on February 28, 2011. The declaration of the liquid SP2D system was two days, held two weeks after the inauguration, namely on March 14, 2011, ago. Which was proclaimed by the Mayor of Tomohon and attended by the Head of BPKP representatives of North Sulawesi and the Heads of SPKD throughout Tomohon. This system is continuously being refined so that it is very helpful for the Development of the city of Tomohon and recovery from the chaotic financial management in the past

The existence of this record of success shows that what happened in the field and from the results of the interviews proved to be appropriate. From the observations, it is stated that the Tomohon City DPPKBMD employees serve the community, both the Tomohon City community and from across the Offices in the Tomohon City Government, try to work according to existing procedures based on the main job of DPPKBMD Tomohon City. Based on Tomohon Mayor Regulation Number 21 of 2009 concerning the Elaboration of the Main Duties and Functions of the Organizational Structure of the Tomohon City Revenue, Financial and Asset Management Office, it is stated about the main tasks and functions of each section so that with this clear division of tasks it is easier for the head of the service to assign tasks to his subordinates. In relation to the service process, employees have provided the best service.

All SKPD treasurers expressed satisfaction with the speed of the service process carried out by Tomohon City DPPKBMD employees. Twenty-two people answer firmly agree, and 20 people agree on the speed of service. In addition, in providing services, Tomohon City DPPKBMD employees have been fair regardless of class or proximity. All who come must go through a predetermined procedure, and the existing procedures tend to be easy (not complicated). Every employee who deals directly with the community is usually skilled in serving the community because of experience.

The observations found that Tomohon City DPPKBMD employees have been fair in providing services regardless of their class or proximity. All who come must go through a predetermined procedure, and the existing procedures tend to be easy (not complicated). Employees in providing services to the community have behaved well according to existing procedures.

All respondents considered that the employees had been fair in serving them; they would be served first if they arrived early. The existence of this fair rule makes customers feel well served. Every employee who deals directly with the community is usually skilled in serving the community because of experience. Employees in the service department also have accuracy in checking the results of their work to minimize the error rate.

Dimensions of Responsiveness (Responsiveness)

In principle, the core of the form of service applied in an agency or work service activity is to provide services following the level of responsiveness to the problems of the services

provided. This lack of responsiveness from people who receive services, because this form of service is only being faced for the first time, so it requires much information about the terms and procedures for services that are fast, easy, and smooth so that the employee or service provider should guide the person being served following the explanations, detailed, concise and clear.

The results of the observations found that the Tomohon City DPPKBMD employees were quite alert in providing services to the community or from other SKPDs who wanted to take care of the needs of the Tomohon City DPPKBMD. Employees already have a high awareness of providing the best service for the community or other SKPD in Tomohon. The awareness given by employees in serving the community is manifested in the form of employees directly asking what things can be helped.

Tomohon City DPPKBMD employees serve the community or other SKPD master the tasks their responsibility. They are pretty skilled in explaining what things must be done and met when taking care of the files needed.

Based on observations and interviews conducted, Tomohon City DPPKBMD employees have understood their primary duties and functions as employees at Tomohon City DPPKBMD. The Tomohon City DPPKBMD employees are pretty responsive to the community's wishes or from other SKPDs who want to take care of the needs of the Tomohon City DPPKBMD. Employees have also tried to understand what the customer wants, in this case, the community or from other SKPDs working with DPPKBMD.

Dimension Assurance (Guarantee)

Every form of service requires certainty for the services provided. The form of certainty of service is primarily determined by the guarantee of the employee who provides the service so that the person receiving the service feels satisfied and believes that all forms of service affairs carried out are complete and completed following the speed, accuracy, convenience, smoothness, and quality of the services provided.

The results of observations about being able to carry out their duties well found that Tomohon City DPPKBMD employees could carry out their duties well. Every task given is carried out to the best of its ability. Employees have worked following existing procedures in the organization, although sometimes because the work procedures take quite a long time. Tomohon City DPPKBMD employees serving the people who come are full of hospitality and friendliness. Everyone who comes to take care of the letters is served wholeheartedly.

In addition to providing clear information, employees who serve also have honesty in every action; it was found that the Tomohon City DPPKBMD employee who is in charge of serving the community has honesty in every action.

To support data on employee honesty, below will describe the activities carried out by the Tomohon City Government in creating a clean government. 1) Internal Supervision Officer: Functional group of positions established based on the Decree of the Head of the Tomohon City DPPKAD Service Number 01 dated March 7, 2011, Regarding Appointment of the Group of Internal Supervisory Officers within the Tomohon City Revenue, Financial and Asset Management Office for Fiscal Year 2011, (which in the future referred to as the Internal Supervision Officer (PPI)). The primary function of the PPI is to conduct internal audits of financial management for all officials within the DPPKAD, on the instructions of the Head of DPPKAD. In addition, the task of PPI is to receive the completeness of the Treasurer's file every 10th of the following month, according to what is required by Article 220 paragraph 10 of Permendagri No. 13 of 2006. For special internal inspections, the PPKAD Office follows the inspection standards of the Inspectorate. As for the supervision of the treasurers in SKPD-

SKPD, the emphasis is on the element of coaching. 2) Mayor's Instructions Regarding Prohibition of Cash Withdrawals: In order to anticipate the occurrence of cash withdrawals without SP2D, which has an impact on legal problems, the Mayor of Tomohon has made instructions for prohibiting cash withdrawals without SP2D to the Head of the PPKAD Service as BUD and the BUD Proxy. Violation of this is the personal responsibility of the party who did it. 3) Controlling/closing illegal accounts: According to the Minister of Home Affairs Regulation Number 13 of 2006, there are only three accounts, namely the revenue account, the Regional General Treasury account (RKUD), and the expense account. There have been several illegal accounts in previous years, which are currently closed. The other accounts have been renamed to the three accounts above. 4) VAT and Pph tax withholding system: The tax withholding system for TU and GU bills is done grossly and will be deducted by the Expenditure Treasurer. As for LS bills (especially to third parties), a gross receipt system is carried out to the expense treasurers. The remaining tax money remains in the RKUD. Later on the 10th of the following month, the BUD Proxy makes a non-budgetary SP2D requesting that all taxes be transferred from the RKUD to the State General Treasurer's Account (BUN). This is different from what happened in the previous year, the DPPKAD party made a wild account (another discount account), tax money is entered in this account before being transferred to the BUN account, so it is prone to irregularities because this account is under the control of the Head of DPPKAD. 5) Facilitation Money: A two-day SP2D disbursement mechanism with the FIFO-LILO (First in – First out, Last In – Last out) system was introduced to prevent the practice of facilitation payments for file management. This is to support good governance in regional financial management services. All file management at the PPKAD Office of Tomohon City is free of charge. DPPKAD employees who ask for pelican money for financial management will be dealt with following the applicable employment laws and regulations. First In First Out, Last In Last Out (FIFO-LILO) is a customer-friendly service concept. Every customer (Expenditure Treasurer and Third Party) who submits the SPP-SPM file early will receive the SP2D earlier. On the other hand, the customer who entered the file last will receive the last SP2D.

Every community or other SKPD who wants to take care of the needs of the Tomohon City DPPKBMD is guaranteed that the services provided will be satisfactory. On average, respondents answered that they felt their safety was guaranteed when they came to the Tomohon City DPPKBMD office because of the integrated security system in the office. Not every complaint submitted by the community is followed up due to several considerations, especially costs and personnel.

The community understands the Tomohon City DPPKBMD employee in explaining what must be done. Employees' communication ethic with patience and without being patronizing is good.

Dimension of Empathy (Empathy)

Empathy in service is the existence of a concern, seriousness, sympathy, understanding, and involvement of parties with interest in the service to develop and carry out service activities according to each party's level of understanding and understanding. Those who provide services must have empathy to understand the problems of those who want to be served. The party being served should understand the limitations and abilities of the person serving so that the integration between the party serving and receiving the service has the same feeling.

The community or from other SKPD who want to take care of the needs of the Tomohon City DPPKBMD feel that they are given the convenience of meeting authorized officers or

employees. The existence of this facility is beneficial for the effectiveness of time and energy so that it can complete business in a short time.

To make it easier to manage finances, the Tomohon city government has carried out the following activities; 1) Training of Computer Operators, Assistant Treasurers and SPKD Treasurers throughout the City of Tomohon: To support the use of SIMDA (Regional Financial Management System), which each SKPD must implement, the PPKAD Office of Tomohon City has asked BPKP Representatives of North Sulawesi Province to conduct training on the use of SIMDA in each SKPD. The training was held in May 2011. This training is aimed at Treasurers, Assistant Treasurers, and Computer Operators who operate SIMDA. 2) Counter System: A counter system is established to support the implementation of the two-day disbursement mechanism. Any incomplete files are immediately rejected by issuing a rejection register, following Article 217 paragraph 2 of the Minister of Home Affairs Regulation Number 13 of 2006 (Format D XVII). However, each complete file must be disbursed no later than two days after the SPM is received. The counter system consists of two groups of counters, namely the BUD Authorization Counter and the In addition to BUD Authorization Counter (see explanation for each). With this counter system, the whole SPM disbursement time is limited to a maximum of two days. More than two days is a deviation from Permendagri No. 13 of 2006. This system also prevents every customer (Expenditure Treasurer and Third Party) from dealing directly with the officer. However, there is a distance, so it is impossible to give envelopes that make it difficult for customers (Expenditure Treasurer and third parties). 3) BUD Authorization Counter: This counter is led by BUD Proxy, which consists of a reception counter divided into three Sub Counters, namely SKPD sub-counters in the scope of assistantship I, II, and III, and SKPD submission counters. The disbursement must be carried out no later than two days if after the SPM is submitted, it meets the requirements and is complete. If it does not meet the requirements, the file can be rejected. This follows the requirements in Article 217 of the Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management. 4) Other than BUD Authorization Counter: This counter is in a separate room from the BUD Authorization Counter. This counter consists of sub-counters, namely: Social Assistance/Grants Sub Counter: All recipients of Social Assistance/Grants from the community, after the proposal file is examined by Expert Staff for Economics and Development, and Assistant III (according to Perwako No. 11 of 2011 concerning) Procedures for Providing Social Assistance), and after determining the amount of the assistance figure, the files that have been processed through the Head of PPKAD sub-counter for Social Assistance/Grants, are submitted to KPA for further processing to the Counter for Social Assistance/Grants, for administration, before the SP2D application is submitted to the Counter BUD power. Tax Testing Sub Counter: This counter is the first counter that customers must visit (Expenditure Treasurer and Third Party). Before customers go to the BUD Authorization Counter, they must show their bill to the counter staff to check whether the procedures for withholding VAT, PPh, IWP, Taperum have met the requirements. This is so that the treasurers and third parties do not miscalculate. After completing the tax test, they will get proof of tax assessment (yellow sheet) attached to the material submitted to the BUD Authorization Counter for the SP2D issuance process. The officer at the BUD Authorization Counter will not process it if there is no Yellow Sheet. Salary Sub Counter: This counter is the first counter to be visited by the Treasurer, who will care for SKPD salaries. They must submit data related to the Payroll before the 20th of the previous month. After that, they must take the list of salaries no later than the 25th of the month before the month of payment of the salary. Local Revenue Sub Counter: This counter deposits local original income tax (PAD). The SKPD Reception Treasurer visits this counter. 5) Cash Office of Bank of North Sulawesi and ATM of Bank of North Sulawesi

(under Development): In order to create an integrated service in one location, the Mayor of Tomohon has asked the Bank of North Sulawesi, which is the bank that holds the Regional General Cash Account, to set up a Cash Office at the location of DPKAD. The procurement of this office is also at the same time as an ATM (Automated Teller Machine) so that customers can make deposits and cash withdrawals based on conditions that meet the requirements. After the SP2D is submitted, the SP2D can be disbursed at the North Sulawesi Bank Cash Office located in the Tomohon City DPPKAD Office. This office will be operational in early July 2011. 6) One-Stop Service concept: This concept has been started and is being improved in the DPPKAD environment of Tomohon City. In this concept, all customer affairs (Expenditure Treasurer and third parties) are carried out at the Tomohon City DPPKAD Office. This One-Stop Service concept is concerned with all matters, from providing stamp duty, photocopying, purchasing credit, small Cafeteria for food matters, ATMs and Bank Cash Offices (Bank of North Sulawesi) for matters of SP2D disbursement and cash withdrawals, providing printers for customers who have to repair files, prepared at the PPKAD office. 7) Special room for revamping files for SKPD Treasurers: This room is a room provided at the Tomohon City DPPKAD, which the SKPD Treasurer can freely use to print documents if it turns out that there are documents that need to be repaired. That way, they do not have to go back to the office to fix the false documents. This room is provided for convenience for treasurers and third parties, as long as they provide flash disks. The provision of this room is one of the concepts of one-stop service. 8) Mechanism of data entry by the SKPD Treasurer to the BUD Proxy: Data entry is done manually (will soon be abandoned) because each Expenditure Treasurer has been trained to operate invoices with the SIMDA system. 9) wifi System and Integrated Network: This system was developed; every customer who brings a laptop/notebook can directly submit the SPP/SPM billing file data to the BUD Authorization Counter without submitting it directly to the BUD authorization counter. Customers only need to open their laptops at the DPPKAD cafeteria. From the DPPKAD Dharma Wanita canteen/Cafeteria, data is directly sent online to the SIMDA system of the Tomohon City PPKAD Office. Officers at the BUD Authority directly process the incoming data online. The range of this Wifi system is a maximum of 100 meters from the Tomohon City DPPKAD Office. In the old system, before using wifi, each customer (Expenditure Treasurer and third party) had to queue to physically enter data one by one to the BUD Authorization Counter, so the process took a very long time and was inefficient. However, with this system, the process of filling in the data to the disbursement of funds can be accelerated, not to two days, but even to one day. This is possible because the Bank of North Sulawesi is already in the Tomohon City DPPKAD office.

The results of the interview with the Treasurer of the SKPD in Tomohon City stated that the average respondent answered that the existing bureaucracy had made it easy to meet with officers. At the Tomohon City DPPKBMD Office, the procedures for managing a budget are clearly and transparently explained so that in managing the budget, there is no need to be long-winded.

Tomohon City DPPKBMD employees have a way of serving the community or other SKPDs who want to take care of their needs, namely through a personal approach without compromising professionalism. This approach is taken to get closer to the community so they do not feel pressured and are more family-friendly. The employees who serve him are pretty flexible (flexible) or not rigid.

Tomohon City DPPKBMD employees only know what the community needs or from other SKPDs who want to take care of their needs at the Tomohon City DPPKBMD office. On average, the respondents stated that the employees were quite sensitive because they always

asked what other things they could help with. Every new arrival, an employee must ask what the matter is.

Tomohon City DPPKBMD employees in providing services to the community or from other SKPD who want to take care of their needs are adjusted to the community's tastes or other SKPD as long as they do not go out of the existing rules. On average, respondents stated that employees in providing services were following existing procedures, so customers could not direct employees.

Tangibles Dimensions (Direct Evidence)

Service quality is primarily determined according to the physical condition of the service, the core of which is the ability to use work tools and equipment that can be seen physically, to be able to demonstrate physical ability in the various mastery of work technology, and to show an appearance that is following work skills, authority, and dedication.

The observations found that the equipment used by the Tomohon City DPPKBMD employees was modern. The computerized system has been implemented so that it is beneficial for employees in their work. The condition of the work equipment in the Tomohon City DPPKBMD is quite good, in addition to modern equipment such as computers, simple equipment is also available.

The work equipment of the Tomohon City DPPKBMD employees is quite complete. Both sophisticated equipment and simple equipment are available, and the method of obtaining it is straightforward, making it easier for employees to obtain it. The condition of the work equipment used by employees is quite complete, and if needed, it is easy to get it.

There is sufficient personnel in charge of serving the community so that when a member of the public comes, they can be dealt with immediately. The officers who served him were pretty good, especially with patience, even though they were often asked to hurry.

In support of the performance of existing services at the Tomohon City DPPKBMD, the Mayor's Special Staff for the Economic and Development Sector was appointed. This staff consists of experts from the Faculty of Economics Sam Ratulangi University, Manado, and former supervisory officers at the BPKP Representative for North Sulawesi. The task of this exceptional central staff is to assist PPK-SKPD within the Tomohon City Government in compiling monthly SKPD accounting reports. This report includes a Balance Sheet, Budget Realization Report (LRA), and Notes to Financial Statements (CALK). These reports are submitted to the DPPKAD; then, at the end of the year, it becomes one of the materials for the Accounting Sector to conduct Consolidated Financial Reports as material for preparing Regional Government Financial Reports (LKPD). In addition, the Tomohon City Government has also recruited a Special Staff for Informatics Development. This staff is directly responsible to the Head of the PPKAD Office for the City of Tomohon's smooth running of the computerized information system at the PPKAD Office. The scope of responsibility is a computer network security system, creating additional programs to support the SIMDA system, Personnel Applications, Electronic Archive Applications, e-audit applications with BPK-RI (Under Development), Office applications, and Multimedia Information Systems. The IT and Archives Unit developed this system.

To motivate SKPD treasurers, an SKPD Financial Administration Competition was held. This competition is held every month. Each SKPD Treasurer shall submit a monthly report on the 10th of the following month. The completeness of the report was contested, and every Evaluation Coordination Meeting was announced, which was chaired directly by the Mayor of Tomohon. The best SKPD that month was awarded. The main criteria for SKPD winning the competition are SKPD which include all books (BKU, Assistant Cash Book, etc.), D XIX

format, and D. XX format, according to PERMENDAGRI No. 13 of 2006, and data entry for month x, which is submitted no later than the 10th day of month x+1.

In addition, to improve the quality of employee work, monthly meetings of the Head of DPPKAD are also held with all SKPD Expenditure Treasurers. Based on Permendagri Number 13 of 2006, the supervisor of the SKPD treasurer is functionally the PPKD (Head of the PPKAD Service). For this reason, a meeting is held every month between the Head of PPKAD Tomohon to seek input on the weaknesses that occur and to develop SP2D disbursement services in the future.

D. Conclusion

Based on the results of the research on evaluating the service quality of the Regional Financial and Property Management Revenue Service (DPPKBMD Tomohon City regarding the focus of the research, it can be concluded that the service quality of the Regional Finance and Property Management Revenue Service (DPPKBMD Tomohon City) has been appropriately implemented. Thus, it can be concluded that: 1) The reliability dimension is shown in the speed in the service process, the fair attitude of employees in providing services, and the service employees are skilled at work. All SKPD treasurers expressed satisfaction with the speed of the service process carried out by Tomohon City DPPKBMD employees. , in providing services, Tomohon City DPPKBMD employees have been fair regardless of class or proximity. Employees in the service department also have accuracy in checking the results of their work to minimize the error rate. 2) Dimensions of responsiveness that are observed There is 3 (three) namely (1) awareness of providing services, 2) serving employees master the tasks that are their responsibilities, and 3) responsive to customer desires. Employees already have a high awareness of providing the best service for the community or other SKPD in Tomohon. Tomohon City DPPKBMD employees who serve the community or other SKPD master the tasks that are their responsibility. Tomohon City DPPKBMD employees already understand their primary duties and functions as employees in Tomohon City DPPKBMD. 3) Dimensions guarantee (assurance) were observed there are 5 (five), namely (1) capable of doing a good job, (2) employees who serve to welcome and friendly, (3) employees who serve honestly in every action, (4) guarantee of service satisfactory, and (5) serving employees can communicate. Tomohon City DPPKBMD employees can carry out their duties well. In addition, the Tomohon City DPPKBMD employees serving the people who come are full of hospitality and friendliness, employees who serve honestly in every action. Every community or other SKPD who wants to take care of the needs of the Tomohon City DPPKBMD is guaranteed that the services provided will be satisfactory. Not every complaint submitted by the community is followed up due to several considerations, especially costs and personnel. The community understands the Tomohon City DPPKBMD employee in explaining what must be done. 4) The dimensions of empathy (empathy) include (1) the ease to meet with the officer, (2) employees have a way to serve the personal approach, (3) an employee knows what the customer needs, and (4) employees provide services according to customer tastes. The community or from other SKPD who want to take care of the needs of the Tomohon City DPPKBMD feel that they are given the convenience of meeting authorized officers or employees. The existence of this facility is beneficial for the effectiveness of time and energy so that it can complete business in a short time. Tomohon City DPPKBMD employees have a way of serving the community or other SKPDs who want to take care of their needs, namely through a personal approach without compromising professionalism. This approach is taken to get closer to the community so they do not feel pressured and are more family-friendly. Tomohon City DPPKBMD employees also know enough about what is needed by the community or from other SKPDs who want to take

care of their needs at the Tomohon City DPPKBMD office. 5) Dimensions of direct evidence (tangibles) include (1) equipment used by employees, (2) employee work equipment, and (3) personnel on duty to serve. The equipment used by Tomohon City DPPKBMD employees is modern. The computerized system has been implemented so that it is constructive for employees in their work. The work equipment of the Tomohon City DPPKBMD employees is quite complete. Both sophisticated equipment and simple equipment are available, and the method of obtaining it is straightforward, making it easier for employees to obtain it. There is sufficient personnel in charge of serving the community so that when a member of the public comes, they can be dealt with immediately.

Based on the conclusions of this study, the following can be recommended; 1) Improving the service quality of the Tomohon City DPPKBMD needs support from all parties so that the programs that have been made can run smoothly. 2) The quality of public services provided by the Tomohon City DPPKBMD to the community needs to be improved. For example, by improving public facilities such as comfortable waiting rooms, spacious parking facilities, adding counters, and improving the quality of personnel. This is very important because it dramatically affects the spirit and awareness of the community as taxpayers/levies in paying off their obligations. In particular, DPPKBMD, as one of the government agencies that provides services to the community, socialization about the importance of paying taxes/retributions and other PAD sources is still relevant to be improved. 3) The Regional Regulation on Public Services should also contain the pattern and form of monitoring and supervision of vertical agencies such as customs, ports, etc. 4) The DPPKBMD of Tomohon City is expected to be able to improve the capabilities of its personnel, especially those in charge of providing services to the community, either by providing technical guidance and training on regional financial management or by recruiting employees who are experts in the field of finance.

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