

Evaluating the maturity level of public service agency at Jambi University: Analysis and recommendations for enhancing public services

Junaidi^{1*}; Yusrizal²; Jefri Marzal³; Salman Jumaili⁴

- ¹⁾ Department of Economics, Faculty of Economics and Business, Universitas Jambi, Indonesia
²⁾ Department of Animal Husbandry, Faculty of Animal Husbandry, Universitas Jambi, Indonesia
³⁾ Department of Information Systems, Faculty of Science and Technology, Universitas Jambi, Indonesia
⁴⁾ Department of Accounting, Faculty of Economics and Business, Universitas Jambi, Indonesia

**To whom correspondence should be addressed. Email: junaidi@unja.ac.id*

DOI: 10.22437/ppd.v10i6.20873	Received: 10.01.2023	Revised: 14.02.2023	Accepted: 20.02.2023	Published: 28.02.2023
----------------------------------	-------------------------	------------------------	-------------------------	--------------------------

Abstract

This study evaluates the maturity level of the Public Service Agency (BLU) at Jambi University (UNJA). The research uses descriptive analysis based on the BLU Maturity Rating worksheet to assess various aspects, including financial management, service quality, internal capabilities, governance, innovation, and environmental impact. The findings reveal that UNJA's BLU has achieved an overall maturity level 3.71. Internal capabilities scored the highest at level 5, while environmental aspects lagged at level 3. Recommendations are provided to enhance business ethics, risk management, and resource usage, improving the institution's maturity level and overall performance. These improvements are crucial for achieving a higher maturity level, ensuring better service quality, and promoting sustainable development within the institution.

Keywords: *Financial management, Maturity assessment, Public Service Agency (BLU)*

JEL Classification: H83, I23, M10

INTRODUCTION

Jambi University (UNJA) is a Technical Implementation Unit under the Ministry of Research, Technology, and Higher Education (Kemristekdikti), led by a Rector who reports directly to the Minister. Established in 1960, UNJA began to develop significantly in 1970 with the commencement of the First Five-Year Development Plan (Repelita I). Academic conditions improved notably in the 1980s with the construction of a new campus in Mendalo Darat, located 15 kilometers from the old campus in Telanaipura.

Aligned with the 2015-2019 Strategic Plan of Kemristek Dikti, UNJA has initiated and implemented well-structured and planned development programs. To

enhance organizational and governance structures, UNJA established the Institute for Learning Development and Quality Assurance (LP3M) and the Internal Audit Unit (SPI) by Ministerial Regulation No. 19 of 2014 on the Organizational Structure and Work Procedures of UNJA. These systems are implemented to uphold academic quality assurance and internal monitoring and evaluation, reflecting UNJA's commitment to maintaining a quality culture in all aspects of its services. In financial administration, UNJA has adopted e-payment systems to promote healthy, transparent, and accountable business practices.

A crucial perspective for UNJA's future development is its positioning in the new millennium era, characterized by the competitive global society and the implementation of the ASEAN Economic Community. This necessitates that UNJA equip its students with competitive and comparative skills to excel and contribute positively in a highly competitive world. Consequently, UNJA has developed a broader vision and mission with a long-term outlook through comprehensive development and enhancement strategies. However, the rapid changes in the global community pose numerous challenges for UNJA, particularly in financial governance. The current financial system at UNJA does not fully align with the demands for transparency and accountability, potentially affecting the performance in building an effective and efficient organization supported by the public with measurable moral strength.

The State Treasury Law No. 1 of 2004 stipulates that government institutions whose primary functions include providing public services may adopt a more flexible Public Service Agency Financial Management Pattern (PPK-BLU), prioritizing productivity, efficiency, and effectiveness. Since 2017, UNJA has been formally designated as a BLU work unit based on the Decree of the Minister of Finance of the Republic of Indonesia No. 782/KMK.05/2017. This designation enables UNJA to implement a performance-based financial management system with enhanced quality, supporting the successful implementation of the Tridharma of Higher Education and other public services.

BLU institutions are expected to deliver excellent services to the public. To ensure the continuity and development of BLU services, the Ministry of Finance has developed tools to assess BLU performance. The results of these assessments will be used by BLU Financial Management Coaches (PPKBLU), technical ministries, and BLU institutions to identify development areas. The tool in question is the BLU Maturity Rating Assessment Tools and Evaluation Version 1.0, comprising Result-Based and Process-Based components.

The quality of service can be defined as various efforts to meet the needs and desires of consumers, thereby fulfilling consumer expectations (Tjiptono, 2001:66). According to Kotler (2002:34), service is any action or activity offered, which is intangible and does not result in ownership. High-quality service provides high satisfaction to consumers. There are numerous definitions of quality. However, three core quality elements generally are: a) the effort to meet or exceed customer expectations; b) products, services, people, processes, and environments; and c) ever-changing conditions.

Public service is any activity carried out by the government that provides satisfaction, even though the results are not physical products (Sinambela, 2014). According to Law No. 25 of 2009, public service is an activity or series of activities to fulfill service needs by the laws and regulations for every citizen and resident regarding goods, services, and/or administrative services provided by public service providers.

Furthermore, according to Ministerial Decree No. 63/KEP/M.PAN/7/2003, public service is all service activities carried out by public service providers to fulfill service recipients' needs and implement statutory regulations. Thus, public service is the fulfillment of the desires and needs of the community by the state administrators. Essentially, the state, in this case, the government, must be able to meet the community's needs. In a broader context, quality encompasses a range of meanings, from conventional to strategic concepts (Sinambela, 2014). Conventionally, quality refers to the direct characteristics of a product, such as performance, reliability, ease of use, and aesthetics. Strategically, quality means the ability to meet customer desires or needs.

Referring to conventional and strategic meanings, Lukman in Sinambela (2014) suggests that quality fundamentally refers to: 1) the features of a product, whether direct or attractive, that can satisfy customer desires and provide satisfaction; and 2) anything free from deficiencies or damages. Abidin (2010) asserts that high-quality public service not only focuses on customers but also emphasizes the process of service delivery to the public as the final consumers. The measurement of high-quality public service can be seen from various aspects, including speed, accuracy, ease, and fairness. In other words, the government must consider these aspects in providing public services.

Referring to Law No. 1 of 2004 on State Treasury, Government Regulation No. 23 of 2005, and Minister of Finance Decree No. 129 of 2020 on Financial Management of Public Service Agencies (BLU), a BLU is defined as an institution within the government formed to provide services to the public by providing goods or services sold without prioritizing profit and based on the principles of efficiency and productivity. According to Article 2 of Government Regulation No. 23 of 2005, a BLU aims to improve public services to promote the general welfare and educate the nation's life by providing flexibility in financial management based on economic and productivity principles and the application of sound business practices. The principles of BLU are public service and management based on delegated authority and not legally separate from its parent institution. Furthermore, the principles of BLU according to Government Regulation No. 23 of 2005 and Ministry of Home Affairs Regulation No. 61 of 2007 are as follows:

a. It operates as a work unit of the state ministry/institution/regional government to provide public services, which is managed based on the delegation of authority by its parent institution. b. Part of the means to achieve the goals of the state ministry/institution/regional government as the parent institution. c. Officials managing the BLU are responsible for implementing public service activities. d. Conducts activities without prioritizing profit. e. The work plan, budget, financial reports, and BLU performance are prepared and presented as an inseparable part of the work plan, budget, financial reports, and performance of the ministry/institution/local government. f. Manages public service delivery in line with sound business practices.

The financial management pattern of public service agencies (PPK-BLU) is flexible. This means that BLU has the flexibility to apply sound business practices to improve services to the public, promote general welfare, and educate the nation's life.

In managing the finances of work units designated to apply PPK-BLU/BLUD, flexibility is provided in terms of managing revenues, expenditures, cash, receivables, and payables, investments, procurement and management of goods, development of financial and accounting management systems and procedures, remuneration, and the

employment status of civil servants and non-civil servants. Work units that do not apply PPK-BLU/BLUD do not have this flexibility.

The three main pillars in the implementation of PPK-BLU are to promote (1) improved public service performance; (2) flexibility in financial management; and (3) good governance (Puspawati, 2014). For UNJA, as a BLU work unit, this tool aims to comprehensively and end-to-end measure the maturity level of BLU across all aspects of organizational governance. The tool is dynamic and tailored to the conditions and targets of the respective year. Based on these considerations, the Research Team is interested in conducting a Maturity Assessment of BLU at UNJA.

METHODS

The population of this study comprises all employees of the Public Service Agency (BLU) at Jambi University (UNJA). The sample was selected using purposive sampling, tailored to the work roles and activities of BLU employees or the available documentation.

The data used in this study is secondary data, including financial reports, the Community Satisfaction Index, and other relevant data necessary for the maturity assessment of BLU at UNJA.

Additionally, Focus Group Discussions (FGDs) were conducted to gather qualitative insights from key stakeholders and BLU employees. These discussions provided valuable context and detailed perspectives that supplemented the secondary data.

The analytical method employed in this study is descriptive analysis based on the BLU Maturity Rating worksheet. This worksheet is structured according to the fundamental principles of maturity assessment, which consists of five main levels. These levels ensure that all indicators within each aspect are aligned and equivalent across categories and subcategories, comprehensively evaluating the BLU's maturity.

RESULTS AND DISCUSSION

The result-based analysis comprises two aspects: financial and service aspects. The financial aspect is calculated as follows:

1.FINANCIAL ASPECT	
1.1 Liquidity	2.25
1.2 Efficiency	3.25
1.3 Effectiveness	2.25
1.4 Independence Level	3.00
Overall Financial Maturity	2.69

Jambi University has achieved a maturity level of 2. Out of the four indicators in the financial aspect, two indicators—efficiency and independence level—have reached

maturity level 3. The other two aspects, liquidity, and effectiveness, remain at maturity level 2.

The Focus Group Discussion (FGD) results highlight that liquidity is associated with a low cash optimization ratio due to idle cash. According to regulations, BLU funds should be maximized to enhance services, and BLU must optimize cash (PMK 129 of 2020, Article 73). This provides BLU UNJA with a very flexible space to use cash as short-term investments. Determining the maximum buffer cash balance by BLU to reduce idle cash aims to optimize cash (PMK 129 of 2020, Article 83). The Minister of Finance should make the real-time disclosure of data and information on BLU short-term investments accessible (PMK 129 of 2020, Article 90). A "Beauty Contest" for BLU Cash Management Accounts can be conducted through the Ministry of Finance (Article 91). This harmonization of BLU long-term investment regulations with Government long-term investments (BLU as a Government Investment Operator or an investor) (PMK 129 of 2020, Article 124) offers an alternative financial policy.

Meanwhile, the effectiveness aspect relates to the return on assets and equity. Setting tariffs is crucial for the utilization of owned assets. BLU must propose tariff submissions no later than six months after being designated as BLU (PMK 129 of 2020, Article 35). Strengthening tariff determination analysis through preparing a tariff index by DJPb (PMK 129 of 2020, Article 36) is essential. At Jambi University BLU, tariff determination has been a strategic issue and has been massively undertaken since establishing the Business Development Agency (BPU) in 2022. Regulations related to the governance of BPU or the establishment of business units (PMK 129 of 2020, Article 195) include optimizing funding sources to support BLU services, managing their operational accounts, being managed independently or through cooperation, appointing managers as responsible persons, recruiting employees with the approval of BLU leaders, and preparing managerial financial reports.

Next, the calculation of the service aspects is provided as follows:

2. SERVICE ASPECT	
2.1 Community Satisfaction Index	3.00
2.2 Service Time Efficiency	4.25
2.3 Service Complaint System	4.50
2.4 Success Rate of Service Fulfillment	2.75
Overall Service Maturity	3.63

The service aspects of the Public Service Agency (BLU) at Jambi University (UNJA) were evaluated across four key indicators: Community Satisfaction Index, Service Time Efficiency, Service Complaint System, and Success Rate of Service Fulfillment. The Community Satisfaction Index scored 3.00, reflecting a moderate level of satisfaction among the service recipients. This score indicates that while the services provided meet the basic expectations, there is significant room for improvement in engaging with the community and addressing their needs more effectively. In contrast, Service Time Efficiency scored highly at 4.25, indicating that UNJA's BLU is performing well in promptly delivering services. This efficiency is likely a result of streamlined processes and effective time management practices within the institution.

The Service Complaint System also received a high score of 4.50, suggesting that UNJA has a robust mechanism for handling and resolving complaints. This system likely contributes to higher satisfaction levels and helps maintain a positive relationship with service users. However, the Success Rate of Service Fulfillment is relatively low at 2.75, primarily due to challenges in aligning graduate work readiness with industry needs. The reported work readiness percentages were 31% in the reporting year, 29% in the previous year, and similar in the year before that, which correlates with a maturity score of 1. According to the Head of the Academic and Student Affairs Bureau, the low success rate is attributed to the lack of an effective method for conducting tracer studies to track graduate outcomes.

The overall service maturity level of 3.63 reflects a mix of high and moderate performances across different service aspects. While some areas, like service efficiency and complaint resolution, are well-developed, others, like service fulfillment, require significant improvements. To enhance the service aspects of UNJA's BLU, it is recommended that effective tracer studies be developed to track graduate employment and career progression effectively. This will provide valuable data on the alignment between educational outcomes and industry requirements. The planned tracer study application should be launched promptly and in a user-friendly manner to encourage alumni participation.

Additionally, efforts should be made to strengthen partnerships with industry to ensure that the curriculum and training programs are aligned with market demands. Introducing career readiness programs, including internships, job placement services, and soft skills training, can improve graduates' work readiness. Enhancing community engagement through regular feedback sessions can help identify areas for improvement and tailor services to meet community needs better. Increasing transparency and communication with service recipients will build trust and satisfaction.

Maintaining and enhancing service time efficiency requires continuous monitoring and refinement of service delivery processes. Staff training will ensure they have the necessary skills for efficient service delivery. By focusing on these areas, UNJA can improve its service fulfillment rates and overall service maturity, ultimately leading to higher satisfaction among service recipients and better alignment with industry needs.

Process-Based Analysis

The process-based analysis comprises four aspects: internal capabilities, governance and leadership, innovation, and environment. Based on the calculations, Jambi University has achieved the highest level of maturity, level 5, regarding internal

capabilities. This includes human resources, business processes, technology, and customer focus, all of which have reached maturity level 5. The internal capabilities aspect scored 5.00 across all indicators, reflecting exceptional performance in these areas. This suggests that UNJA has robust systems for managing its resources, optimizing business processes, leveraging technology, and maintaining a strong focus on customer satisfaction.

3. INTERNAL CAPABILITIES	
3.1 Human Resources	5.00
3.2 Business Processes	5.00
3.3 Technology	5.00
3.4 Customer Focus	5.00
Overall Internal Capabilities Maturity	5.00

In contrast, the governance and leadership aspect at Jambi University has reached maturity level 3. Of the five indicators, one indicator (risk management) is at level 1, business ethics is at level 2, strategic planning and supervision and reporting are at level 4, and stakeholder’s relationship is at level 5. The lower risk management and business ethics scores highlight areas where significant improvements are needed. According to Dr. Kamid, Vice Rector for Academic Affairs, UNJA needs a comprehensive code of ethics for academic actors. While UNJA has an Ethics Commission in the Senate, it does not broadly regulate campus academic life. Clear formulation related to ethics is urgently needed to protect the rights and obligations of the academic community in fulfilling the tridharma of higher education. The most pressing issue is gratuities, such as students bringing food during exams or seminars, which, if unregulated, can impose additional costs on students who feel obliged to provide these items.

4. GOVERNANCE AND LEADERSHIP	
4.1 Strategic Planning	4.00
4.2 Business Ethics	2.00
4.3 Stakeholder's Relationship	5.00
4.4 Risk Management	1.00
4.5 Supervision and Reporting	4.00
Overall Governance and Leadership Maturity	3.20

The innovation aspect at Jambi University is at maturity level 4. Knowledge management is at level 3 of the four indicators, while user engagement, innovation process, and change management are all at level 5. This indicates that while UNJA excels in engaging users and managing innovation processes and change, there is room for improvement in knowledge management. Enhancing knowledge management practices could further bolster the institution's innovation capabilities.

5. INNOVATION	
5.1 User Engagement	5.00
5.2 Innovation Process	5.00
5.3 Knowledge Management	3.00
5.4 Change Management	5.00
Overall Innovation Maturity	4.50

The environment aspect at Jambi University has reached maturity level 3. Of the two indicators, environmental footprint management is at level 5, but resource usage is at level 2. The FGD results indicate that UNJA requires an energy audit related to electricity usage. According to the Head of the Electrical Engineering Study Program, student research has shown that electrical equipment at UNJA imposes a significant load on the electrical capacity. The decades-old wiring needs revitalization to match the required power capacity. Yusrizal, Ph.D., Vice-Rector for General Affairs and Finance, stated that UNJA needs a medium- and long-term electricity needs a blueprint. This blueprint can be developed through assignment or institutional research, with funding provided and the work conducted by a team from the Electrical Engineering Program.

6. ENVIRONMENT	
6.1 Environmental Footprint Management	5.00
6.2 Resource Usage	2.00
Overall Environmental Maturity	3.50

Regarding environmental footprint management, although it has reached level 5, continuous environmental sustainability necessitates a team or organization equipped with tools to monitor environmental footprint management automatically. This will ensure continuous management and maintenance of the environmental footprint. UNJA has established the UI Greenmetric Management Unit, which is expected to become a strategic organ in structured environmental management. The establishment of this unit signifies UNJA's commitment to sustainability and environmental stewardship.

Overall, the process-based analysis highlights several strengths and areas for improvement for Jambi University. The high maturity levels in internal capabilities and

some aspects of governance and leadership demonstrate a solid foundation. However, addressing the gaps in risk management, business ethics, knowledge management, and resource usage will be critical for advancing the institution's maturity. Implementing comprehensive strategies to tackle these issues will help UNJA achieve higher levels of excellence and sustainability in its operations.

BLU Maturity Level

Jambi University's BLU has achieved an overall maturity level of 3.71 based on the calculation of the six maturity aspects. This analysis considers the weighted contributions of each aspect to the overall maturity score, providing a detailed insight into the strengths and weaknesses of the institution.

Table 1. BLU Maturity Level of Jambi University

Aspect	Weight	Maturity Level	Score
Financial	20%	2.69	0.54
Service	25%	3.63	0.91
Internal Capabilities	20%	5.00	1.00
Governance	20%	3.20	0.64
Innovation	10%	4.50	0.45
Environment	5%	3.50	0.18
Overall BLU Maturity Level			3.71

With a weight of 20%, the financial aspect scored 2.69, resulting in a contribution of 0.54 to the overall maturity level. This relatively low score indicates significant areas for improvement in financial management practices at UNJA. Liquidity, efficiency, effectiveness, and independence must be addressed to enhance financial maturity. Focus Group Discussions (FGD) have highlighted challenges related to cash optimization and asset utilization, suggesting a need for better financial strategies and policies.

The service aspect, carrying a weight of 25%, achieved a score of 3.63, contributing 0.91 to the overall maturity level. This indicates that while the service quality is fairly high, there is still room for improvement. Key areas such as the Community Satisfaction Index and the Success Rate of Service Fulfillment need targeted interventions. Developing effective tracer studies and improving graduate work readiness can significantly enhance service maturity.

Internal capabilities are the strongest aspect, with a perfect score of 5.00 and a weight of 20%, contributing the highest possible score of 1.00 to the overall maturity level. This score reflects exceptional human resources, business processes, technology, and customer-focused performance. It indicates that UNJA has robust internal systems and practices that support its operations effectively.

Governance and leadership, with a weight of 20%, scored 3.20, contributing 0.64 to the overall maturity level. This aspect shows moderate maturity, with specific challenges in risk management and business ethics. Enhancing the code of ethics and implementing comprehensive risk management strategies are crucial to improving governance maturity.

The innovation aspect, weighted at 10%, achieved a score of 4.50, contributing 0.45 to the overall maturity level. High scores in user engagement, innovation processes, and change management indicate strong innovation capabilities. However, the lower score in knowledge management suggests room to improve how knowledge is captured, shared, and utilized within the institution.

The environmental aspect, with a weight of 5%, scored 3.50, contributing 0.18 to the overall maturity level. This is the lowest contributor, indicating significant challenges in resource usage. While environmental footprint management is strong, efforts to optimize resource usage are necessary. Conducting energy audits and developing a medium- and long-term electricity needs blueprint are essential steps for improvement.

The overall BLU maturity level of 3.71 places Jambi University's BLU at a moderate level of maturity. Internal capabilities are the highest contributor to this maturity level, reflecting strong internal systems and practices. Conversely, the lowest contributor is the environmental aspect, highlighting the need for better resource management strategies. To enhance the overall maturity level, UNJA should focus on improving financial management, service fulfillment, governance, and resource usage. By addressing these areas, the institution can achieve higher levels of excellence and sustainability in its operations, ultimately leading to better service quality and performance.

CONCLUSION AND RECOMMENDATIONS

Conclusion

Based on the detailed calculation of the BLU maturity level for Jambi University, classified under the education cluster and higher education sub-cluster, the BLU maturity level is 3.71. The financial aspect's maturity level is 2.69 with a 20% assessment weight, indicating areas for improvement in financial management practices. The service aspect achieved a maturity level of 3.63 with a 25% assessment weight, reflecting relatively high service quality but still with room for enhancement. From the process-based analysis, the internal capabilities aspect excelled with a maturity level of 5.00 and a 20% assessment weight, showcasing robust systems and practices in human resources, business processes, technology, and customer focus. Governance and leadership scored a maturity level of 3.20 with a 20% assessment weight, highlighting moderate maturity with specific needs in risk management and business ethics. The innovation aspect achieved a maturity level of 4.50 with a 10% assessment weight, demonstrating strong capabilities in user engagement, innovation processes, and change management, although knowledge management requires improvement. Lastly, the environmental aspect's maturity level is 3.50 with a 5% assessment weight, underscoring significant challenges in resource usage despite strong environmental footprint management.

Recommendations

To enhance the BLU maturity level of Jambi University, several key areas should be prioritized for improvement.

Firstly, enhancing business ethics is crucial. The establishment of a comprehensive code of ethics for academic actors is necessary. This includes clear guidelines and regulations to protect the rights and obligations of the academic community, addressing issues such as gratuities and maintaining academic integrity. An Ethics Commission within the Senate should have broader regulatory powers to uphold these ethical standards across the campus.

Secondly, improving risk management practices is essential. Developing and implementing a comprehensive risk management framework will help identify, assess,

and mitigate potential risks. This includes regular risk assessments, establishing risk management policies, and training staff on risk management practices. An effective risk management strategy will ensure that the institution can handle unforeseen challenges more effectively, enhancing overall governance and leadership maturity.

Thirdly, optimizing resource usage is vital for achieving higher environmental maturity. Conducting an energy audit to assess electricity usage and identify areas for improvement is necessary. Developing a medium- and long-term blueprint for electricity needs can help manage and reduce energy consumption. Investing in sustainable practices and technologies, such as renewable energy sources and energy-efficient equipment, will contribute to better resource management. Additionally, continuous monitoring and maintenance of environmental footprints through the UI Greenmetric Management Unit will ensure sustainable environmental practices.

REFERENCES

- Bovaird, T., & Löffler, E. (2003). Evaluating the Quality of Public Governance: Indicators, Models and Methodologies. *International Review of Administrative Sciences*, 69(3), 313-328.
- Christensen, T., & Læg Reid, P. (2011). *The Ashgate Research Companion to New Public Management*. Surrey: Ashgate Publishing Limited.
- Kementerian Keuangan. (2020). *Buku Pedoman BLU Maturity Rating Assessment Tools and Evaluation Versi 1.0*. Keputusan Menteri Keuangan Nomor 129 tahun 2020 tentang Pengelolaan Keuangan, Badan Layanan Umum.
- Kotler, P. (2002). *Manajemen pemasaran di Indonesia: Analisis, perencanaan, implementasi dan pengendalian* (Edisi Milenium). Jakarta: PT. Prehanlindo.
- Lukman, M. (2012). *Badan layanan umum dari birokrasi menuju korporasi*. Jakarta: Bumi Aksara.
- Pemerintah Indonesia. (2005). *Peraturan Pemerintah Nomor 23 Tahun 2005 tentang Pengelolaan Keuangan, Badan Layanan Umum*.
- Pollitt, C., & Bouckaert, G. (2017). *Public Management Reform: A Comparative Analysis - Into the Age of Austerity* (4th ed.). Oxford: Oxford University Press.
- Menteri Keuangan. (2020). *Peraturan Menteri Keuangan Nomor 129 Tahun 2020 tentang Pedoman Pengelolaan Badan Layanan Umum*.
- Puspawati, F. (2014). *Analisis implementasi pengelolaan keuangan BLUD dan dampaknya terhadap kinerja Rumah Sakit Umum Daerah Nganjuk* (Skripsi). Malang: Jurusan Akuntansi Universitas Brawijaya.
- Sinambela, L. P. (2014). *Reformasi pelayanan publik*. Jakarta: PT. Bumi Aksara.
- Tjiptono, F. (2001). *Strategi pemasaran* (Edisi Pertama). Yogyakarta: Penerbit Andi.
- Pemerintah Indonesia. (1999). *Undang-Undang Nomor 22 Tahun 1999 tentang Pemerintah Daerah*.
- Pemerintah Indonesia. (2002). *Undang-Undang Nomor 34 Tahun 2002 tentang Pemerintah Daerah*.
- Pemerintah Indonesia. (2003). *Undang-Undang Nomor 17 Tahun 2003 tentang Keuangan Negara*.
- Pemerintah Indonesia. (2004). *Undang-Undang Nomor 1 Tahun 2004 tentang Perbendaharaan Negara*.
- Pemerintah Indonesia. (2009). *Undang-Undang Nomor 25 Tahun 2009 tentang Pelayanan Publik*.

Pemerintah Indonesia. (2005). *Undang-Undang Nomor 15 Tahun 2005 tentang Pemeriksaan Keuangan Negara*.

Van Dooren, W., Bouckaert, G., & Halligan, J. (2015). *Performance Management in the Public Sector (2nd ed.)*. London: Routledge.



© 2023 by the authors. Licensee JPPD, Indonesia. This article is an open-access article distributed under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).