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Original Article

The Influence of Equity of Access, Financial Protection, and Quality of Service on Public Service Performance through Mandatory Spending

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Abstract: *Public service performance is a critical indicator of government effectiveness and societal well-being. This study examines the influence of equity of access, financial protection, and quality of service on public service performance, with mandatory spending as a mediating variable. Using a quantitative explanatory approach, data were collected through a structured questionnaire administered to civil servants (Aparatur Sipil Negara) in Central Maluku Regency, Indonesia. Structural Equation Modeling with Partial Least Squares (SEM-PLS) was employed to analyze the relationships among variables. The results reveal that equity of access, financial protection, and quality of service have significant positive effects on public service performance. However, equity of access and financial protection do not significantly influence mandatory spending, and mandatory spending itself does not have a significant effect on public service performance. Furthermore, the mediation analysis shows that mandatory spending does not mediate the relationships between equity of access, financial protection, and quality of service and public service performance. These findings suggest that improvements in public service performance are driven primarily by citizen-oriented service factors rather than by rigid budgetary mechanisms. This study contributes to the public administration and public finance literature by clarifying the limited role of mandatory spending as a performance-enhancing mechanism at the local government level. The findings offer important policy implications, emphasizing the need for governments to prioritize equitable access, financial protection, and service quality alongside effective budget governance to achieve sustainable improvements in public service performance.*

Keywords: *Equity of Access; Financial Protection; Quality of Service; Mandatory Spending; Public Service Performance*.

I. INTRODUCTION

The performance of public service is crucial for enhancing societal well-being, ensuring economic stability, and improving the overall efficacy of government institutions [1], [2]. Effective and responsive public services are essential for addressing citizens' needs, enhancing social cohesion, and maintaining the legitimacy of governance. In numerous emerging regions, public sector organizations consistently face enduring challenges that hinder optimal performance. These problems encompass constrained financial resources, variances in service quality, and unequal access across diverse demographic groups. These limits diminish the effectiveness of government operations and erode individuals' trust and contentment with public institutions [3].

A primary predictor of public service effectiveness is equitable access, which refers to the just and inclusive allocation of public services, regardless of socioeconomic level, geographic location, or demographic attributes. Equitable access ensures that all citizens, irrespective of their location, whether urban or rural, can benefit equally from essential services such as healthcare, education, and administrative support. Notwithstanding its significance, disparities persist in numerous public service systems, often manifesting in unequal access to healthcare, limited transportation options, and deficiencies in social welfare allocation [4]. Equitable access to public services enhances utilization, satisfaction, and public trust, hence increasing overall performance and governance outcomes.

A second essential component is financial protection, which shields citizens from economic distress when utilizing public services. The expense of public services presents a considerable obstacle, especially for marginalized and low-income groups. Financial protection mechanisms such as subsidies, insurance programs, or capped fees are crucial for ensuring that all residents can access services without incurring financial hardship. By mitigating these obstacles, financial protection encourages increased service consumption, enhances inclusion, and improves the efficacy of public services. The existence or lack of sufficient financial protection frequently influences the perception of public services as either supporting welfare

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mechanisms or burdensome financial liabilities [5].

The quality of service is equally significant, encompassing aspects such as punctuality, reliability, accessibility, responsiveness, and user pleasure [6]. High-quality services are progressively acknowledged as a fundamental expectation of contemporary government systems. The assessment of service quality typically encompasses user input, performance metrics, and service delivery evaluations, which collectively inform plans for ongoing improvement. When public organizations prioritize service quality, they boost administrative efficiency, user happiness, trust, and long-term compliance. Improvements in quality directly and significantly influence public service performance, determining the effectiveness with which institutions address the requirements of their citizens.

Mandatory expenditure is a crucial component within the overarching governance and budgetary framework that underpins the sustainability of public service delivery. Mandatory spending denotes government expenditures mandated by law that are exempt from annual fiscal deliberations. This framework ensures stable funding distributions for essential services, thereby mitigating the likelihood of disruptions caused by financial concerns. In the realm of public service performance, mandated expenditure serves a stabilizing function by ensuring dependable financial resources to sustain service continuity, maintain infrastructure, and enhance human resource competencies [7]. Thus, sufficient and continuous necessary expenditure might act as a crucial intermediary that enhances the connection between service accessibility, financial security, service excellence, and overall performance results.

Notwithstanding the acknowledged significance of these variables, empirical investigations into their combined impact on public service performance, especially through the mediating function of mandated expenditure, are scarce, particularly in developing areas like Indonesia. Understanding the interplay of these factors is crucial for developing effective policies and enhancing public sector performance. This study seeks to address this gap by examining the impact of access equity, financial protection, and service quality on public service performance, with mandated spending serving as a mediating variable, specifically targeting government servants in Central Maluku Regency.

II. LITERATURE REVIEW

Public service performance has been widely discussed in the literature as a key determinant of governmental effectiveness and societal welfare. Previous studies emphasize that governance mechanisms such as financial reporting quality, budget implementation, and accountability significantly shape the performance of public institutions. Demonstrate that high-quality financial reporting and performance-based budgeting positively influence government performance accountability, while accounting controls further strengthen these relationships [8]. Similarly, [9] find that both financial report quality and public accountability directly enhance the performance of public sector organizations, suggesting that strong governance and transparency contribute to better service outcomes. Collectively, these studies underscore that public service performance is driven by both administrative quality and citizen-oriented service delivery.

Equity of access also emerges as a critical construct associated with public service performance, particularly in sectors that directly affect societal well-being, such as healthcare and social protection. Mandatory insurance schemes significantly improve access to outpatient care, especially among low-income groups, although such schemes do not automatically reduce inequity [10]. More recent evidence from [11] highlights ongoing disparities in access to public health services between rural and urban populations, driven by differences in education, income, and direct healthcare costs. These findings indicate that improving equity of access not only broadens service utilization but also strengthens public trust and enhances service delivery performance.

Financial protection is another essential factor influencing how citizens interact with public services. Studies on health financing show that financial barriers remain one of the most significant determinants of service utilization, particularly among vulnerable groups. Mandatory health insurance reduces financial hardship and increases access to outpatient services [10], while [11] emphasize that reducing direct healthcare costs can significantly improve household financial security and encourage greater use of public services. These findings suggest that financial protection mechanisms can indirectly enhance public service performance by ensuring affordability, reducing economic burdens, and increasing the inclusiveness of essential services.

Within the broader context of public finance, mandatory spending plays a strategic role in ensuring continuous funding for essential public services. Research by [12] highlights the importance of government expenditure—particularly capital spending—as a mediator linking financial management indicators to regional economic growth. Meanwhile, [13] show that municipalities with higher spending on social aid, human capital investment, and strong institutional capacity perform better in achieving social Sustainable Development Goals. These findings indicate that mandatory spending can stabilize and enhance public service performance by providing predictable and legally required financial resources. Taken together, the literature supports the notion that equity of access, financial protection, and service quality are fundamental determinants of public service performance, while mandatory spending has the potential to serve as a mediating mechanism that strengthens these relationships.

III. METHODS

A) Research Design

This study employs a quantitative research design with an explanatory approach to examine the influence of equity of access, financial protection, and quality of service on public service performance, with mandatory spending serving as a mediating variable. A cross-sectional survey method was used to collect primary data from civil servants, allowing for the empirical testing of causal relationships among variables. The quantitative approach is appropriate for identifying structural relationships and assessing the strength and significance of direct and indirect effects within the proposed conceptual model.

B) Population and Sample

The population of this study consists of Aparatur Sipil Negara (ASN) working in government institutions in Central Maluku Regency, Indonesia. A purposive sampling technique was applied to ensure that respondents met specific criteria relevant to the research objectives. These criteria included (1) being an active civil servant, (2) having direct involvement in public service delivery or administrative processes, and (3) possessing at least one year of work experience to ensure sufficient understanding of service procedures and budgeting mechanisms.

C) Data Collection

Primary data were collected using a structured questionnaire distributed directly to respondents. The questionnaire was designed based on established measurement scales adapted from prior studies in public service performance, access equity, financial protection, service quality, and public finance literature. All items were measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Prior to full data collection, the questionnaire was reviewed for content validity and clarity to ensure that the items were understandable and relevant to the Indonesian public sector context.

D) Measurement of Variables

Equity of access was measured using four indicators capturing fairness, inclusiveness, equal opportunity, and geographical equality in accessing public services across different social groups and regions. These indicators reflect the extent to which public services are distributed without discrimination and are equally available to all citizens. Financial protection was assessed through three indicators related to service affordability, reduction of financial burden, and the availability of cost-protection mechanisms that prevent citizens from experiencing financial hardship when accessing public services. These indicators represent the role of public policies in ensuring economic security for service users. Quality of service was measured using four indicators encompassing timeliness, reliability, responsiveness, and accessibility of public services. These dimensions capture both operational efficiency and users' perceptions of service delivery effectiveness. Mandatory spending was operationalized through four indicators reflecting the consistency, adequacy, legal certainty, and sustainability of budget allocations for public services. These indicators represent the extent to which legally mandated expenditures support the continuity and stability of public service delivery. Public service performance was measured using four indicators related to efficiency, effectiveness, responsiveness, and overall service outcomes as perceived by civil servants. These indicators capture the ability of public organizations to deliver services in accordance with performance standards and public expectations.

E) Data Analysis Technique

Data analysis was conducted using Structural Equation Modeling with Partial Least Squares (SEM-PLS), supported by SmartPLS software. SEM-PLS was chosen due to its suitability for predictive research, complex models with mediation effects, and relatively small to medium sample sizes. The analysis followed a two-stage procedure: evaluation of the measurement model and assessment of the structural model. The measurement model was evaluated through indicator reliability, internal consistency reliability (Cronbach's alpha and composite reliability), convergent validity (average variance extracted), and discriminant validity.

IV. RESULTS

A) Outer Model Evaluation

Outer model evaluation is conducted to obtain a description or overview of the relationship between variables and the indicators that represent them. There are two types of variable-indicator relationship models: reflective and formative. In this study, the relationship between indicators and variables is reflective, meaning that the characteristics of the variables are formed based on the indicators paired with them. The outer loading values obtained for each indicator in this study are shown in the following table.

Table 1: Outer Loading Value of Research Variables

Variable	Indicators	*Outer Loadings*	Decision
Equity of access	EA.1	0.886	Valid
	EA.2	0.869	Valid
	EA.3	0.940	Valid
	EA.4	0.888	Valid
Financial protection	FP.1	0.925	Valid
	FP.2	0.919	Valid
	FP.3	0.921	Valid
Quality of service	QS.1	0.878	Valid
	QS.2	0.860	Valid
	QS.3	0.816	Valid
	QS.4	0.896	Valid
Mandatory spending	MS.1	0.871	Valid
	MS.2	0.897	Valid
	MS.3	0.746	Valid
	MS.4	0.853	Valid
Performance services	SP.1	0.735	Valid
	SP.2	0.841	Valid
	SP.3	0.816	Valid
	SP.4	0.802	Valid

Table 1 presents the outer loading values of all indicators used to measure the research variables. Outer loading values indicate the strength of the relationship between each indicator and its corresponding latent construct. In PLS-SEM, an outer loading value of 0.70 or higher is generally considered acceptable, as it suggests that the indicator explains a substantial proportion of the variance in the latent variable. For the equity of access construct, all four indicators (EA.1–EA.4) demonstrate high outer loading values ranging from 0.869 to 0.940. These results indicate that each indicator strongly represents the construct of equity of access, confirming that fairness, inclusiveness, equal opportunity, and geographical equality are well captured in the measurement model. The financial protection construct shows excellent measurement properties, with outer loading values between 0.919 and 0.925 for all three indicators. These high values indicate a very strong association between the indicators and the latent variable, suggesting that affordability, financial burden reduction, and cost-protection mechanisms are highly consistent in reflecting financial protection within public services. For quality of service, the four indicators (QS.1–QS.4) exhibit outer loading values ranging from 0.816 to 0.896, all exceeding the recommended threshold. This confirms that dimensions such as timeliness, reliability, responsiveness, and accessibility adequately represent service quality and contribute significantly to the construct. The mandatory spending construct is also well supported by its indicators, with outer loading values ranging from 0.746 to 0.897. Although MS.3 has a slightly lower loading compared to the other indicators, it still exceeds the minimum acceptable threshold of 0.70, indicating that all indicators remain valid and meaningful measures of mandatory spending. The public service performance construct shows acceptable to strong outer loading values, ranging from 0.735 to 0.841. These results suggest that efficiency, effectiveness, responsiveness, and service outcomes are appropriate indicators for measuring performance services from the perspective of civil servants.

Based on the results of calculations carried out by the PLS Algorithm for the indicators in the following table, the AVE, CR, and CA value are obtained as in the following table.

Table 2: AVE, CR, and CA Results

Variable	Average Variance Extracted (AVE)	Composite Reliability	Cronbach's Alpha
Equity of access	0.834	0.953	0.934
Financial protection	0.808	0.927	0.881
Quality of service	0.659	0.852	0.743
Mandatory spending	0.744	0.935	0.914
Performance services	0.729	0.949	0.937

Table 2 presents the results of the convergent validity and internal consistency reliability tests for all research constructs, as indicated by the values of Average Variance Extracted (AVE), Composite Reliability (CR), and Cronbach's Alpha (CA). These measures are essential in evaluating the quality and robustness of the measurement model in Partial Least Squares Structural Equation Modeling (PLS-SEM). Convergent validity is assessed using the AVE value, where a minimum threshold of 0.50 is required, indicating that a construct explains more than half of the variance of its indicators. As shown in Table 2, all constructs exhibit AVE values well above this threshold, ranging from 0.659 to 0.834. The equity of access construct demonstrates the highest AVE value (0.834), indicating strong convergent validity, while quality of service shows the lowest AVE value (0.659), which remains well within acceptable limits. These results confirm that all constructs adequately capture the variance of their respective indicators. Internal consistency reliability is evaluated using Composite Reliability (CR) and Cronbach's Alpha (CA), with recommended values exceeding 0.70. The CR values for all constructs range from 0.852 to 0.953, indicating high reliability and consistent measurement across indicators. Similarly, Cronbach's Alpha values range from 0.743 to 0.937, further confirming the reliability of the measurement instruments. Equity of access and performance services demonstrate particularly strong reliability, reflecting high internal consistency among their indicators.

B) Hypothesis Testing

The decision to accept or reject the study's hypotheses was made by assessing the statistical significance of the path coefficients within the structural model, guided by conventional threshold values. This assessment was performed by applying the bootstrapping method in the SmartPLS 3.2.9, with the results depicted in Fig. 1, Table 3 and 4. This method was selected due to its suitability for complex models with mediating effects and its ability to handle non-normal data.

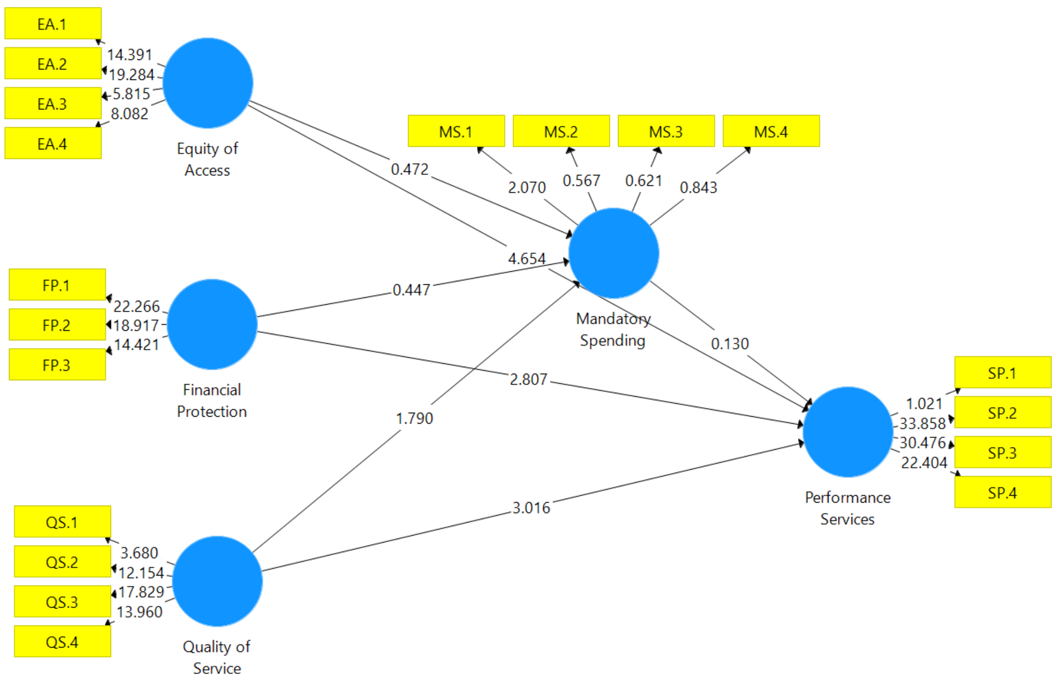

Figure 1. Structural Equation Model of Performance Services

Table 3: Hypothesis Testing Results (Direct Effects)

Hypothesis	Path	Path Coefficient	T-Statistic	p-value	Decision
H1	Equity of Access → Mandatory Spending	0.041	0.472	0.637	Not support
H2	Equity of Access → Performance Services	0.308	4.654	0.000	Support
H3	Financial Protection → Mandatory Spending	0.037	0.447	0.655	Not support
H4	Financial Protection → Performance Services	0.190	2.807	0.005	Support
H5	Mandatory Spending → Performance Services	0.012	0.130	0.896	Not support
H6	Quality of Service → Mandatory Spending	0.429	1.790	0.074	Support
H7	Quality of Service → Performance Services	0.221	3.016	0.003	Support

Table 4: Hypothesis Testing Results (Indirect Effects)

Hypothesis	Path	Path Coefficient	T-Statistic	p-value	Decision
H8	Equity of Access → Mandatory Spending → Performance Services	0.001	0.049	0.961	Not Mediated
H9	Financial Protection → Mandatory Spending → Performance Services	0.000	0.049	0.961	Not Mediated
H10	Quality of Service → Mandatory Spending → Performance Services	0.005	0.135	0.893	Not Mediated

The results of the structural model analysis reveal a clear pattern regarding the determinants of public service performance. Equity of access, financial protection, and quality of service all have significant direct effects on performance services, indicating that improvements in fairness of access, affordability, and service quality directly enhance public service performance. These findings are supported by statistically significant path coefficients with p-values below 0.05, confirming the importance of citizen-oriented service delivery dimensions in shaping performance outcomes. Conversely, equity of access and financial protection do not significantly influence mandatory spending. The insignificant path coefficients and high p-values suggest that improvements in access and financial protection are not necessarily followed by changes in legally mandated budget allocations. This implies that mandatory spending in the public sector is more strongly driven by regulatory frameworks and fiscal policies rather than by perceived service equity or affordability considerations. The results further indicate that mandatory spending does not have a significant effect on public service performance. Despite its role as a fiscal stabilization mechanism, mandatory spending appears insufficient, on its own, to translate into better service outcomes. This finding suggests that the effectiveness of public service delivery depends more on how resources are managed and utilized rather than merely on the presence of guaranteed budget allocations. Regarding the mediating role, the specific indirect effects of mandatory spending are statistically insignificant for all tested relationships. This confirms that mandatory spending does not mediate the relationship between equity of access, financial protection, or quality of service and performance services. In other words, the influence of these exogenous variables on performance occurs directly rather than through budgetary mechanisms. This result highlights a critical policy implication: improving service performance requires managerial and operational reforms, not solely reliance on mandatory budget provisions.

V. DISCUSSION

The findings of this study provide important insights into the determinants of public service performance within local government institutions. Consistent with public administration and service performance theories, the results demonstrate that equity of access, financial protection, and quality of service exert significant direct effects on public service performance. These findings reinforce the citizen-centric perspective of public service delivery, which emphasizes fairness, affordability, and service excellence as core drivers of performance outcomes. When public services are perceived as equitable, financially accessible, and of high quality, they generate higher levels of satisfaction, trust, and effectiveness, thereby enhancing overall service performance.

The significant effect of equity of access on performance services aligns with distributional justice theory, which posits that fair and inclusive access to public resources strengthens social legitimacy and institutional effectiveness. This result is consistent with the findings of [10] and [11], who emphasize that expanded access to essential services increases utilization and improves service outcomes, particularly among vulnerable populations. However, the insignificant relationship between equity of access and mandatory spending suggests that improvements in access do not necessarily translate into changes in legally mandated budget allocations. This finding implies that mandatory spending is largely determined by regulatory and fiscal frameworks rather than responsiveness to service equity considerations.

Similarly, financial protection shows a significant positive effect on performance services but no significant influence on mandatory spending. This result supports prior studies demonstrating that affordability and protection from financial hardship increase service utilization and satisfaction. From a theoretical standpoint, financial protection reduces transaction costs and economic barriers, enabling citizens to engage more fully with public services. Nevertheless, the absence of a significant link with mandatory spending indicates that financial protection mechanisms operate primarily at the implementation level, rather than driving structural changes in budgetary policy.

The study also confirms that quality of service has a strong and significant effect on public service performance, consistent with service quality and new public management theories. High-quality services—characterized by timeliness, reliability, responsiveness, and accessibility—directly enhance performance by improving operational efficiency and user satisfaction. This finding supports the governance literature emphasizing that performance improvements are achieved not only through financial inputs but also through managerial competence and service delivery processes [8]. Although quality of service shows a relatively strong effect on mandatory spending, the relationship remains statistically insignificant, further underscoring the limited responsiveness of mandatory budget allocations to service delivery performance.

Contrary to expectations derived from public finance theory, mandatory spending does not significantly influence public service performance, nor does it mediate the relationships between the exogenous variables and performance. While previous studies [12] highlight the importance of public spending in supporting economic growth and social sustainability, the present findings suggest that mandatory spending alone is insufficient to improve service outcomes. This discrepancy may be explained by the rigid nature of mandatory spending, which guarantees funding continuity but does not ensure efficient allocation, effective implementation, or service quality improvements. In this context, budgetary certainty without strong managerial capacity and accountability mechanisms may limit performance gains.

VI. CONCLUSION

This study examined the influence of equity of access, financial protection, and quality of service on public service performance, with mandatory spending as a mediating variable, within the context of civil servants in Central Maluku Regency, Indonesia. The findings demonstrate that equity of access, financial protection, and quality of service have significant direct effects on public service performance, confirming the importance of citizen-oriented service dimensions in enhancing public sector outcomes. These results highlight that public service performance is primarily driven by fairness in access, affordability, and service delivery quality rather than solely by fiscal arrangements. Conversely, the study finds that mandatory spending neither significantly influences public service performance nor mediates the relationships between the exogenous variables and performance services. Although mandatory spending provides financial stability and continuity in public service funding, it does not automatically translate into improved performance outcomes. This suggests that rigid budgetary structures, without effective managerial practices and accountability mechanisms, may limit the performance-enhancing potential of public expenditure. Overall, the findings contribute to the public administration and public finance literature by clarifying the limited mediating role of mandatory spending and emphasizing the centrality of service quality and accessibility in improving public service performance.

Despite its contributions, this study has several limitations that offer opportunities for future research. First, future studies could incorporate additional mediating or moderating variables, such as governance quality, leadership effectiveness, digitalization of public services, or organizational culture, to better capture the mechanisms through which public service performance is influenced. Second, longitudinal research designs are recommended to examine the dynamic effects of policy changes and budgetary reforms over time, particularly in relation to mandatory spending and service outcomes. Third, future research may extend the scope of analysis to different regions, levels of government, or sectors (such as healthcare, education, or social protection) to enhance the generalizability of the findings. Comparative studies across countries or administrative systems could also provide valuable insights into how institutional contexts shape the effectiveness of mandatory spending. Finally, mixed-method approaches that combine quantitative analysis with qualitative interviews or case studies could offer a deeper understanding of how budgetary mechanisms are implemented in practice and how they interact with service delivery processes. These directions will help advance a more comprehensive understanding of public service performance and inform more effective policy and managerial interventions.

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