

## PUBLIC SERVICE ACCOUNTABILITY IN THE IMPLEMENTATION OF BUILDING PERMIT (IMB) SERVICES IN MAKASSAR CITY

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### Abstract

This research aims to find out about the accountability of public services as organizers in Makassar City building construction permits (IMB), based on Makassar City Regional Regulation No.15 of 2004 concerning Building Planning. regarding the granting of building construction permits (IMB) because building construction permits (IMB) are one of the levies or original regional income of Makassar City. The licensing administration service office and the Spatial and Building Planning Service which is the provider of building construction permit (IMB) services must have the capability to provide service to the community. In an effort to realize services that are accountable to service users, one of the capabilities that must be possessed is accountability, namely a measure that shows how much the level of service delivery conforms to the external values or norms that exist in society or that are held by stakeholders. The problem that arises currently is the reality of implementing service functions in the field of Building Construction Permits (IMB) in the city of Makassar. And with the stipulation of Minister of PAN Decree Number.26/KEP/ M.PAN/6/2004 concerning General Guidelines for the Implementation of Public Services. is a reference for all public service providers to improve the quality of service transparency and accountability. The results of the research show that the high level of development in the city of Makassar can be seen from the number of building construction permits issued by the Makassar city government which reached 26,910 IMB in 2017. The number of building permits issued by the government from year to year shows the high awareness of the people of Makassar city to comply with the regulations that have been issued. determined by the government. It is not surprising that this is what contributes to Regional Original Income (PAD), which continues to experience surpluses from year to year. The high level of contribution made by the community in Regional Original Income (PAD) is not as high as the level of service received by the authorities.

**Keywords:** Accountability, Public Services, Building Permit (IMB)

### Introduction

Accountability is a requirement for the creation of good, democratic and trustworthy governance (good governance). A government institution with public accountability means that the institution is always willing to be accountable for all activities mandated by the people. Likewise, when exercising control, society has a great sense of responsibility for the common good. Not only for the interests of groups or groups. The community's responsibility to exercise control over government institutions is a form of community participation. This is very important to get our collective attention, because accountability itself is not only needed for the government but also for society. Accountability for society should be accompanied by equal means of access for all society to exercise control over the government. If this access and channel is provided by the government, then this facility can be utilized to participate and exercise control. This access and channel needs to be provided by the government so that all community groups have the same rights and opportunities to utilize this channel. Seeing Makassar City as a metropolitan city like today has progressed very rapidly. This progress is in line with the large number of investors entering this city. The Makassar City Government is certainly not remaining silent in responding to the current progress. In response to this, the Makassar City Government is actively making improvements in both physical and non-physical forms,

one of which is improvements in the public service sector, especially in licensing services, one of which is the Building Construction Permit (IMB) service. To construct a building, regulations are needed so that the building can be said to be legal by the government. Regulations regarding Building Construction Permits (IMB) in Makassar City are regulated in Makassar City Regional Regulation No. 15 of 2004 concerning Building Regulations. Providing Building Construction Permits (IMB) is a form of public service.

In addition, IMB is one of the Makassar City levies which means a source of regional income. The licensing administration services office and the Spatial and Building Planning Service which is the provider of IMB services must have the capability to provide services to the community. Data from the Makassar City Ombudsman shows that the Makassar Licensing Service is prone to administrative malfeasance. This can be seen from the many complaints from the public regarding protracted service; complicating/discriminating services and the length of service completion time. Accountability means that a government agency has determined and has a clear vision, mission, goals and targets for work programs that have been, are being implemented or will be implemented. With accountability, it will also be possible to measure how they organize and maintain (hold) their responsibilities for achieving results. David Hulme and Mark Turner in Manggaukang argue that accountability is a complex concept and has several instruments to measure it, namely the existence of indicators such as: (1) legitimacy for policy makers; (2) the existence of adequate moral qualities; (3) sensitivity; (4) openness; (5) optimal use of resources; and (6) efforts to increase efficiency and effectiveness. Furthermore, according to Ellwood, process accountability is related to whether the procedures used in carrying out tasks are good enough in terms of the adequacy of accounting information systems, management information systems and administrative procedures.

Process accountability is manifested through the provision of fast, responsive and low-cost public services. This can be seen from the large number of complaints and grievances from the public both directly and through the mass media, such as: complicated procedures, no certainty of completion time, costs that must be paid, requirements that are not transparent, the attitude of officers who are less responsive. and so on, giving rise to an unfavorable image of the government. The various phenomena above show how fragile the trust and legitimacy of the government and its bureaucracy are in the eyes of the public. In a situation like this, it is very difficult to expect the government and its bureaucracy to be able to achieve good performance. The various phenomena in the implementation of public services above show that the provision of public services that are fast, responsive and cheap in terms of process accountability has not yet been manifested according to Ellwood. This identifies that bureaucratic officials have not been accountable in providing satisfactory services for service users. One of the efforts to create accountable services for service users is the Decree of the Minister of PAN Number. 26/KEP/M.PAN/6/2004 concerning General Guidelines for the Implementation of Public Services. The purpose of establishing these technical instructions is as a reference for all public service providers to improve the quality of service transparency and accountability.

## Literature review

### A. Accountability Theory

The increasing demands of the public for good and clean governance (good governance and clean government) have encouraged the development and implementation of a clear, precise, orderly and effective accountability system known as the Government Agency Performance Accountability System (SAKIP). The implementation of this system aims to ensure that government administration and development can take place in an efficient, effective, responsible and free manner from the practices of collusion, corruption and nepotism (KKN). There are various definitions of accountability, which are described as follows: 1) Sjahrudin Rasul (2000) states that accountability is narrowly defined as the ability to provide answers to higher authorities for the actions of "a person" or "a group of people" towards society at large or within an organization. In the context of government institutions,

"someone" is the head of a government agency as the recipient of the mandate who must provide accountability for the implementation of the mandate to the community or the public as the giver of the mandate; 2) J.B. Ghartey (1998) states that accountability is aimed at finding answers to questions related to stewardship, namely what, why, who, to where, which, and how accountability must be carried out; 3). Ledvina V. Carino (2002) said that accountability is an evolution of activities carried out by an officer who is either still in line with his authority or has gone far beyond his responsibility and authority. Everyone must truly realize that every action they take will not only have an impact on themselves. However, he must realize that his actions will also have a significant impact on other people. Thus, in every behavior a government official must pay attention to his environment; 4) Accountability can also be meant as a manifestation of the responsibility of a person or organizational unit, in managing the resources that have been given and controlled, in order to achieve goals, through a medium in the form of periodic performance accountability reports. Resources in this case are supporting facilities provided to a person or organizational unit in order to facilitate the implementation of the tasks assigned to them. The manifestation of these resources generally takes the form of human resources, funds, infrastructure and work methods. Meanwhile, the definition of resources in the context of the state can be government apparatus, natural resources, equipment, money, and legal and political power. Accountability can also be described as the obligation to answer and explain the performance of a person or agency's actions to parties who have the right to request answers or information from the person or agency that has been given the authority to manage certain resources. In this context, the meaning of accountability is seen from the perspective of control and performance measurement benchmarks. Polidano (1998) offers a new categorization which he calls direct accountability and indirect accountability. Indirect accountability refers to responsibility to external parties such as society, consumers, or certain client groups, while direct accountability relates to vertical responsibility through a certain chain of command.

External accountability both within the organization and outside the organization is the thing most discussed in the context of accountability. External accountability consists of: 1) External Accountability for Public Services in the Own Organization. In this accountability, each level in the organizational hierarchy is required to be accountable to its superiors and to those who control their work. For this reason, commitment is required from all officers to fulfill the knowledge and expertise criteria in carrying out their duties in accordance with the position; 2) External Accountability for Individuals and Public Service Organizations outside their Own Organization. This accountability implies the ability to answer any questions related to performance achievements in the implementation of duties and authority.

## **B. Public Service Theory**

### **1. Definition of Public Service**

The definition of public service according to A.S. Moenir is an effort carried out by a group or person or bureaucracy to provide assistance to the community in order to achieve a certain goal. Public service is the main activity of people engaged in services, whether they are commercial or non-commercial. However, in practice there are differences between services provided by commercial organizations which are usually managed by private parties and services provided by non-commercial organizations which are usually the government. So it can be concluded that public services are all forms of services, whether in the form of public goods or public services, which in principle are the responsibility and implemented by government agencies at the central, regional and regional state-owned enterprises or regional-owned enterprises in the context of implementing the provisions of statutory regulations.

### **2. Types of Public Services**

The emergence of public services is due to interests, and these interests take various forms so that the public services provided are also of several types. Based on MENSAN Decree

No.63/KEP/M.PAN/7/2003, public service activities include: a). Administrative services, namely services that produce various forms of official documents required by the public; b). Goods services, namely services that produce various forms or types of goods used by the public; c). Services are services that produce various forms of services needed by the public.

## Results and Discussion

### Public Service Accountability

The implementation of Building Construction Permit Services in Makassar City which is organized by the Spatial and Building Planning Service and the Licensing Administration Services Office is one part of the implementation of the main tasks and functions, namely: administrative services to the community by KPAP and Technical Services by DTRB. Legally, the formal implementation of Building Permit services in Makassar City is regulated in Makassar City Regional Regulation No. 15 of 2004 concerning Building Planning. Licensing services are a very complex problem. To build a building, people must have a building construction permit, because without a permit, the building will be said to be illegal by the government and can be demolished at any time by the government. This is not desired by the people of Makassar city who already have a high awareness of these consequences. The high level of development in the city of Makassar can be seen with the naked eye, this is not surprising because one of the visions of the city of Makassar is to realize the city of Makassar as a commercial city which has made investors interested in investing their capital, the large number of immigrants from outside Makassar who then settle down makes investors are interested in building a housing center in Makassar City. The high level of development in the city of Makassar can be seen from the number of building permits issued by the government, which reached 8970 IMB in 2012. The number of building permits issued by the government from year to year shows the high awareness of the people of Makassar city to comply with the rules set by the government. It is not surprising that this is what contributes to Regional Original Income (PAD), which continues to experience surpluses from year to year. The high level of contribution made by the community in Regional Original Income (PAD) is not as high as the level of service received by the authorities. In terms of providing licensing services, bureaucratic officials often do not provide certainty regarding the timing of services and disclosure of the costs of the services required. The high level of contribution made by the community in Regional Original Income (PAD) is not as high as the level of service received by the authorities. In terms of providing licensing services, bureaucratic officials often do not provide certainty regarding the timing of services and disclosure of the costs of the services required. As stated previously, to find out the accountability of public services that occur in Makassar City, especially in IMB services, which are included in the category of process accountability (Sheila Elwood) which is related to whether the procedures used in carrying out their duties are good enough. This can be realized through fast service delivery; responsive; and cheap cost. Based on this, the author uses Dwiyanto's thoughts to measure the accountability of public service delivery through performance indicators which include: Service references used by bureaucratic officials in the process of providing public services. These indicators reflect the principles of service orientation developed by the bureaucracy towards the service user community; Actions taken by bureaucratic officials if there are service users who do not meet the specified requirements; and in carrying out service tasks, to what extent the interests of service users receive priority from the bureaucratic apparatus.

Public services will have high accountability if the main reference for their implementation is always oriented towards service users. Service user satisfaction must always receive attention in every public service delivery, because they are the real authorities who finance the bureaucracy through their taxes. They have the right to the best service from their servants, namely the bureaucracy. For this reason, the reference for administering public services must always be oriented towards the needs of the community. Findings at the research location show that the reference for implementing building permit services in the city of Makassar is various formal rules and regulations that have been stipulated by the government, namely in Makassar City Regional Regulation No. 15 of 2004 concerning

Building Planning. The building permit levy collected by DTRB is contained in Makassar Mayor Regulation Number 12 of 2008 concerning Determination of the Basic Index for Building Permit Levy in the Makassar City Area, and the procedures for granting Building Construction Permits in Makassar City are regulated in Regional Regulation (Perda) number 14 of 2005 regarding procedures for granting permits to the City of Makassar. "The reference for building permits serving in the city of Makassar is Makassar City Regional Regulation No. 15 of 2004 concerning Building Regulations, and the determination of levies is regulated in Makassar Mayor Regulation Number 12 of 2008 concerning the determination of the basic index of levies for building permits in the Makassar City area, as well as procedures for granting permits in Makassar City are regulated in Regional Regulation (Perda) number 14 of 2005. In principle, this regulation regulates service standards in accordance with Law No. 25 of 2009 concerning public services which at least includes: requirements for service procedures, time, costs, facilities and infrastructure, competency of service officers. In its realization there are still deviations so that it has not fully provided accountable services to service users. found that there were costs that had to be incurred by service users outside of the provisions, namely administrative costs in the form of taking forms. Service users are charged IDR 10,000 at the Makassar City Licensing Administration Services Office and IDR 50,000 at the Makassar City Spatial Planning and Building Service. Building construction permits (IMB) are charged IDR 10,000 for taking the red form which contains the requirements for processing a building permit. building" to take the form while for technical requirements I was charged IDR 50,000 at the Building Spatial Planning Service (DTRB)" Based on Regional Regulation (Perda) number 14 of 2005 concerning procedures for granting permits in the City of Makassar, service users are only required to pay the IMB levy fee which has been determined based on the area of the building, and the form fee charged is not stated in the regulation, which in other words Charging the form fee can be said to be illegal. This is also confirmed by statements from staff relating to IMB regulations and issuance and a statement from the Secretary of the Makassar City DTRB which states that there are no fees charged other than the IMB levy fee. "For administration fees, service users are not charged at all, except in cases IMB levies are charged in accordance with established regulations" (The statutory section and the IMB issuance section at the Makassar Licensing Administration Services Office, there is absolutely no fee for taking the form at the Spatial Planning and Building Service. Instead, the fee charged is in the form of a levy for the building you wish to construct. built by the applicant and even then it has been determined based on the regulations (Secretary of the Makasar Spatial Planning and Building Service, Regarding levy fees, the author did not find any additional fees charged by the community using the services. This is because the IMB levy has proof of payment which was paid directly at the bank. has been appointed by the government, namely Bank Sulsel Makassar. Retribution payments can be paid directly at Bank Sul Sel Makassar, where the public will pay according to the receipt that has been given. Retribution payments accompanied by proof/receipts show transparency in the costs of public services that must be incurred by service users. Transparency regarding service costs will have implications for reducing the level of corruption in the bureaucracy. This was also confirmed through the results of the author's interviews with sources who showed that they had paid the levy fees according to the receipt. IMB levy payments are in accordance with receipts, building a two-story house and a rate of less than Rp. 20,000,000 The cost of the IMB board which will be used by service users to build houses does not require proof of payment. "Regarding the issue of the IMB board, people are charged a rate of IDR 50,000. This is outside of the receipt for the retribution that has been paid, in other words as a replacement cost for the board" (Head of the Development Section of DTRB Makassar, The absence of proof of payment makes naughty individuals cheat in determining the cost of the IMB board. This is proven by statements from sources who have to pay This is more due to the lack of clarity regarding the costs that must be incurred. In Makassar Mayor Regulation Number 14 of 2005 concerning procedures for granting permits to the Makassar City Government, it is clear that in arranging building construction permits (IMB) the Makassar City Government has stipulated that the building permit service process (IMB), namely 12 (twelve) working days. The twelve days start from registration at the Makassar City Licensing Administration Services Office until the building construction permit is issued. The time limit for processing the building construction permit (IMB) is around 12 days if the

applicant complete all the requirements that have been set. However, if we look at the number of IMB applicant files submitted, it is clear that it is often more than the stipulated time. Based on the findings at the research location, the length of the IMB processing process is mostly due to incomplete technical requirements in the form of house drawings, this is because the house drawings submitted are always wrong because they do not comply with the provisions. The information provided by officers to fulfill building permit documents is clear and sometimes they find out this information by accessing the internet and directly asking the staff concerned. Looking at the phenomenon of the reference reality for the implementation of Building Construction Permit (IMB) services shows that bureaucrats have not been accountable in providing services. This is because service references are not yet fully oriented towards the service user community. This year the IMB levy will be increased by around 20% depending on the type of building to be built, this will ultimately increase the burden on the community who will be processing the IMB. People want low costs and fast turnaround times. However, because bureaucrats are not transparent about all service costs that must be incurred, this means that people who use services have to pay more because of their ignorance and pay more because they want a quick resolution. This fact cannot be separated from the performance appraisal system so far. Rewards (awards) will be given to officers who work according to procedures and provisions even though the output produced is very small, while punishment (sanctions) will be given to officers who violate procedures and regulations even though they have good performance. For this reason, it is necessary to review the performance assessment system to increase accountability for service delivery.

#### **A. Service Solutions**

One of the characteristics of accountable service is a service that provides solutions or solutions for customers when people experience difficulties. The solution provided is the best solution for service users for ease of service. The essence of bureaucracy is that it is a public servant. It is the obligation of a servant to serve and assist his master in fulfilling and overcoming the difficulties faced.

The Service Administration Licensing Office and the Makassar City Spatial Planning and Building Service, the solution given by officers when service users face difficulties in services is to provide the information needed by service users and then immediately help solve it.

This can be seen by service users who come to confirm a picture of the size of the house but the picture is wrong. In fact, one way to find out if the file does not meet the requirements is to contact the service user's telephone number or send a letter to the person concerned, as is the case with the tax office, so that they can immediately fulfill the deficiency. Refusal of service that occurs in the bureaucracy on the pretext that the service user document files brought are incomplete with the specified service requirements, is actually more likely due to the failure of the mission to provide accurate information to the service user community. One of the frequent rejections of service is errors in house drawings. There are certain requirements that must be attached to the house drawing, for example the number of floors. Function/classification of the building; Building ground floor area; Total floor area of the building; Height/number of floors of the building; and Implementation plans. The frequent occurrence of drawing errors is due to bureaucracy failing to convey information on how to actually measure the desired house drawing. Accountable public service delivery will always try to provide the best service to the public who use services even if their requirements are incomplete. Because it is very likely that the incompleteness of these requirements is not only the fault of service users, but also the fault of bureaucracy that is less transparent. Transparency is important for efforts to create accountability in public services. With transparency, the public will know the standards and mechanisms used. So they know what they should do and fulfill it to get service. The research results show that when service users experience difficulties in obtaining services, officers will help service users even if they have to wait a long time for their difficulties to be resolved immediately. The information from this source shows that discrimination from bureaucracy cannot be eliminated. Moreover, if the service user has a high position compared to

other service users. So, bureaucratic officers immediately helped with the service process. Service accountability for the service solutions provided should be the best solutions for service users for ease of service without discriminating against the status of service users. In this way, satisfaction with the services provided by the authorities will be achieved. Apart from that, service users argued that the money given to the authorities as a thank you had helped in the service process, especially when the authorities came to the house to inspect the construction site.

The tendency of service users to pay more to get the best service is a form of despair/surrender to the current service situation. Service users' desperation to trust the authorities makes them prefer to give tips to the authorities rather than get mediocre service. This clearly shows that the service solutions provided by the authorities are still far from the expectations of service users. The tendency of officers to accept money from service users is caused by the mentality of officers and service users. The embedding of a culture that places the bureaucracy as a party that must be served by the community, a service that must be provided by the community. At times it can be used to build access to the bureaucracy. Basically, the emergence of the practice of providing extra money for services is influenced by the same economic motivation. On the bureaucratic side, receiving extra service money from the public is interpreted as part of a 'thank you' from service users for the services they receive. Bureaucratic officials feel that they have provided the best service to service users. Providing extra service money to officials is not just to get easier service, but more than that is to build networks within the bureaucracy. Many service users feel the ease of service from the bureaucracy because they have long had a network within the bureaucracy. The practice of providing services by giving tips to bureaucrats has become a common habit in the bureaucracy. The authorities have become accustomed to receiving services from users and vice versa, the public has become accustomed to giving to the authorities. The existence of these tips will of course have implications for the solution/ease of service received, especially if the service user has networks/acquaintances in the bureaucracy. This service user culture is very difficult to eliminate. It would be better, if a service user wants to give tips, the officer should refuse it on the grounds that this action is a mandated task. For this reason, understanding the existence of the bureaucracy as servants of the community and the existence of the service user community as masters must receive services in public administration. B. Priority in fulfilling the interests of service users

Accountable public services are services that prioritize and place the interests of the service user community as the main priority in the delivery of public services. The various resources owned by the organization must be devoted and prioritized to fulfill the interests of service users above other interests, meaning that the organization gives respect to the existence of the community as service users as well as principal agents who must receive priority services from their servants, namely the bureaucracy. Service orientation refers to how much bureaucratic energy is utilized for providing public services. A good service delivery system can be seen from the large number of human resources owned by the bureaucracy which are effectively utilized to serve the interests of service users. Ideally, all the capabilities and resources possessed by the bureaucratic apparatus are only devoted or concentrated to serving the needs and interests of service users. In the implementation of Building Construction Permit services in Makassar City, the priority of fulfilling community interests/needs has not been fully realized. Various organizational resources are not fully concentrated to fulfill community service interests but are also concentrated for other interests. There are still some service officials who have the main task of providing services, but are also burdened with other tasks. The ideal bureaucratic apparatus is a bureaucratic apparatus that is not burdened by other office duties outside of service duties to the community. Ideal service personnel should also not have other activities/work that can interfere with service duties. According to the Makassar City DTRB Secretariat, there are still several officers who have concurrent duties. Officers still have double duties and this does not interfere with the service process, sometimes officers are not there because they are outside the office to attend activities outside the interests of the organization. The results of this research also had a big influence on the research carried out where people using services had

to be left waiting because bureaucrats were often not there and one of the reasons was because they were called by their superiors.

The low level of accountability of bureaucratic officials in providing public services is also closely related to problems with the bureaucratic structure inherited from the time the New Order came to power. The principle of loyalty to superiors is better introduced than loyalty to the public. This is what is in the Makassar City Licensing Administration Services Office, IMB officers are always on site during service hours. Apart from that, if an officer is unable to come, another officer will take his place temporarily. This also happens in the Spatial Planning and Building Department, but not all tasks can be replaced by other officers because they each have their own duties. So that's why, people usually have to wait because the staff concerned is not there. Official office duties or activities have been proven to be detrimental to the service interests of the service user community. By providing activities outside the main service tasks, bureaucratic officials tend to ignore the interests of service users. However, on the other hand, the service user community believes that fulfilling the interests of service users has at least increased compared to previous years. Based on the findings, service users who have almost completed their IMB processing apparently have contacts at the Makassar City Spatial Planning and Building Service. And the two service users whose IMB processing has not yet been completed have no contacts at this agency. This shows that the priority of fulfilling the interests of service users is still feudal in nature. If the authorities know the service user, they will be served immediately. However, if the authorities do not know the service users, then service users tend to have to wait a long time for their building permits to be issued. Complaints submitted by service users are an indicator that the services produced by the bureaucracy have not been able to meet the expectations of service users.

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The bureaucracy's ability to prioritize service users has not been fulfilled, however, the existence of complaints from the service user community shows that the public's awareness is growing to demand their rights as consumers to obtain the best service. This phenomenon shows that the bureaucracy has not fully given the community the respect it deserves. Society is still placed in a weak position so that it is often marginalized by other interests.



## Conclusion

Accountability for the implementation of IMB services in the city of Makassar carried out by the Licensing Administration Services office and the Spatial and Building Planning Service is not yet fully accountable in providing services. This is based on the fact that the service reference is not yet fully oriented towards service users. This is seen from the length of service time and the extra costs that must be incurred by service users; The service solutions provided by officers do not fully provide convenience to service users because there are still some officers who receive compensation for the assistance provided and the ease of service is still discriminatory; The interests of service users are not yet fully prioritized, because service users sometimes wait because the officer concerned is not there. Suggestion: From the research results and existing conclusions, by looking at future prospects, the author can put forward several things which can then be used as recommendation material, namely as follows: 1) Service standards regarding administrative service fees that are not charged either at the Administrative Service Office Licensing and at the Makassar City Spatial Planning and Building Service should be announced openly/transparently to the public, such as through information boards and online media; 2) Increase supervision of service officers. This can be done by giving awards commensurate with the achievements made by the officers in providing services and providing sanctions commensurate with the actions taken by the officers if they make a mistake; 3) Increasing the participation of the community using services to provide criticism, suggestions or opinions or the process of providing services by the authorities to increase public control in order to achieve accountability in public services. One way is to optimize the use of the suggestion box and report complaints to the Makassar Ombudsman.

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