

Application of Bureaucratic Accountability in Public Service

1st Abdul Sahid
*Sekolah Tinggi Ilmu Administrasi
 YAPPI*
 Makassar, Indonesia
sahidsarome@gmail.com

2nd Indriati Amirullah
*Sekolah Tinggi Ilmu Administrasi
 YAPPI*
 Makassar, Indonesia
indychalie@live.com

3rd Yusriadi
*Sekolah Tinggi Ilmu Hukum
 Pengayoman*
 Bone, Indonesia
yusriadi.yusriadi@uqconnect.edu.au

4th Abdul Azis
*Sekolah Tinggi Ilmu Administrasi
 YAPPI*
 Makassar, Indonesia
andikaabdulazis@gmail.com

5th Anne Abdul Rachman
*Sekolah Tinggi Ilmu Administrasi
 YAPPI*
 Makassar, Indonesia
anneabdrachman@gmail.com

6th Saidna Zulfikar Bin-Tahir
Universitas Iqra Buru
 Maluku, Indonesia
ginzul@gmail.com

Abstract—this study aims to identify the application of bureaucratic responsibility to perform certain functions as stated in the hierarchy of responsibility by offering several solutions in the improvement of administrative services in terms of tourism. This research uses a descriptive-qualitative approach with case study approach. Data collection techniques used is interviews, observation, and documentation. The instrument in this research is the researcher himself, while the informant uses purposive techniques. Analytical techniques use an "interactive model" that includes data collection, condensation, data presentation, and verification / drawing conclusions. The results of this study indicate that the implementation of program, procedural and financial accountability in tourism services in the tourism and creative economy of Makassar City has not been in accordance with the expectations of the community. This is based on the implementation of bureaucratic accountability has not been done thoroughly and continuously in accordance with the needs and competitiveness of tourism by referring to the Standard Operational Procedure (SOP) effectively, efficient and transparent based on the principle of justice and propriety as well as benefits for the community. Thus the proposition in this study is in providing services as accountably bureaucracy is sustainable.

Keywords— *accountability, bureaucracy, public Service*

I. INTRODUCTION

Accountability is a measure that indicates whether public bureaucracy or service provided by the government is in conformity with the norms and values held by the community and whether the public service is able to accommodate the actual needs of society [1].

Performance accountability benefits: 1) the community can know how much effectiveness and efficiency the implementation of every public activity by the government (accountability and transparency); 2) the government can introspect itself on the program's ability to run whether it leads to the objectives in the final period of planning.

One of the efforts to realize the service user stipulated Ministerial Decree PAN Number 26/KEP/M.PAN/6/2004 on General Guidelines for the Implementation of Public Services. The purpose of a stipulation of these technical guidelines is as a reference for all public service providers to improve the quality of service transparency and accountability.

The city of Makassar as a metropolitan city as it today has progress so rapidly, the progress is in line with the number of investors who enter the city. The city of Makassar certainly does not remain silent in response to the progress that is happening right now. In response to that Makassar City Government actively make improvements in both material and non material. Tourism and Creative Economy Department of Makassar as a regional technical institution, has a fundamental duty in developing tourism Makassar, must be capable of improve the quality of tourism services, is a place of accumulation of various ethnic who have customs, culture and tourism diverse. The diversity of art and culture must be able to be packed into a tourist product that can be sold or become an attraction for the domestic and foreign tourists.

The result of observation, the obstacles experienced by tourism are the limited facilities and infrastructure, the availability of minimal tourism information, the unavailability of special place of traditional art performances, the absence of sustainable culture and artistic development, the absence of

activity of business activity in the field of creative economy, unprofessional tourism, lack of tourism certified human resources, lack of tourism stakeholder engagement, lack of regional, national and international tourism promotion activities, and security factors. The government is less concerned with tourist destinations such as cultural heritage objects, historical relics, culinary spots, shopping and sporting tourism in a very poor condition that cannot increase the local revenue (PAD) of Makassar from tourist destinations, causing the city Makassar has no tourist attraction for tourists [1].

This phenomenon indicates that the public service accountability is not yet achieved related to the process, namely the provision of fast, responsive and low cost public services. Thus, it becomes a necessity for the Tourism Office of Makassar City to be accountable in providing services that can satisfy the public. Therefore, a study entitled "The Application of Bureaucratic Accountability in Public Service" remains an interesting subject for research.

II. RESEARCH METHODS

The type of this research is qualitative with phenomenology approach, research location of an office of Tourism and Creative Economy of Makassar City. Informants in this research are Secretary of the Head of Tourism and Creative Economy of Makassar City, Head of Tourism Business Development, Head of Tourism Promotion and Promotion, Head of Human-Resource Development and Community Participation, Member of Indonesian Hotel and Restaurant Association (PHRI) Makassar, Stakeholders Tourism (cultural heritage) Makassar City, Tour Guide, Travel and Travel Bureau, and Academic field of tourism. The research instruments include: 1) interview guide; 2) observation sheet; 3) document records, while the analysis used the approach analysis of interactive models of Miles and Huberman [2]

III. FINDING AND DISCUSSION

Application of bureaucratic accountability in public service at Tourism and Creative Economy Department of Makassar:

A. Program Accountability

Bureaucracy accountability is an obligation of the government apparatus to act as the person in charge of all the actions and policies set forth. Program accountability is how the government develops a strategic plan of quality work programs in the form of development activities to realize the vision, mission and goals of the organization. Program accountability is concerned with the consideration of whether the objectives of the established program can be achieved and can provide optimal results with minimal cost, effective and efficient and considers qualified Human Resources (HR) that can run the program. Changes in public sector management are not only aimed at modernizing state institutions and reducing public service costs, but are also expected to result in dynamic cooperation between government and civil society and the private sector [3].

The government has implemented accountability programs that they have previously set up administratively, but the program has not touched all levels of society, so it can affect the number of tourist visits resulting in not reaching the goal of tourism is to improve the welfare of the people; the findings of the researcher in the field show that the tourism program in Makassar is not focused and always changing, not in accordance with the strategic plan, cultural arts activities are only done at certain times and times, the absence of a tourism event calendar, there is no coaching program in the field of art culture; no cultural arts activities are routinely performed in public places or in accordance with the needs of tourism on an ongoing basis, the developments of tourism supporting factors are not done evenly, tourism promotion activities conducted without previous academic studies or based on previous tourist visit data.

According to this the researchers, the government should formulate and implement tourism development programs that include tourism industry, tourism destinations, marketing and tourism institutions as a whole, focused and sustainable by involving the community and stakeholders such as the Indonesian Hotel and Restaurant Association (PHRI), Travel Association and Travel Bureau Asita), Tourism Promotion Agency of Makassar (BP2M), Tourism Entrepreneur, Cultural and artistic activist and always display attractive artistic arts in public places or according to the needs of tourism regularly such as Losari beach, mall, Karebosi field, seaport, airport, or restaurants and other public places in accordance with human needs for travel, develop the creative economy sector by coaching and training and providing capital assistance, preparing adequate facilities and infrastructure in accordance with the needs of tourism. Besides, in developing the tourism activities, the government should involve the community, especially the people around the tourist destinations and involve the central government, local government, the public, private, BUMN / BUMD, mass media and educational institutions, so that the goal of a tourism development program can be achieved that is to improve the welfare people. The results of this study support the findings of Jabbara and Dwivedi that the government should implement overall program accountability for the benefit of the community [4]. Law No. 10 Years 2009 on Tourism, in Article 6 say 2009 on Tourism, in Article 6 says that the government must develop tourism in accordance with human needs for travel.

B. Accountability Procedures

Accountability procedures related to procedures used in providing public services in terms of adequacy of information systems, systems and administrative procedures are appropriate and in accordance with community expectations. Public service in the tourism and creative economy of Makassar is a system and procedures that must be passed by the users of tourism services. A principle, the government has implemented administrative accountability procedures, but based on data and facts that researchers get in the field are not found clear information about the procedures of tourism services installed, so that people are difficult to get access to information about the procedures of tourism services, the lack of public space to

convey criticism, suggestions or complaints about the services provided by the government, slow and convoluted service and there are no clarity and certainty of the timetable of completion of a service. Many factors can affect the performance of the government bureaucratic, including the absence of meritocracy (caused the best talent). For example, the recruitment processes which do not target all segments of society, elections and the progress of civil servants are not based on the capacity, knowledge and skills, in fair competition and open [5].

According to the researchers, the government should make it easier for the public to gain access to information about procedures or procedures for tourism services so that tourism services can run more effectively and efficiently, providing clear and transparent information to tourism service users, including cost information and open resolution procedures. This result is in accordance with the opinion of Lenvine (1990) said that the process of providing public services in accordance with the principles or provisions of the correct administration [6]. A good service system will result in good service quality as well; good well, system owns and implements procedures and services that are clear and sure so that any form of deviation that occurs in youth can be known [7]. Reliability is the ability to perform services accurately [8]. Law Number of 10 Years 2009 on Tourism Article 23 states that the Government is obliged to provide clear tourism information to every tourist.

C. Financial Accountability

Financial accountability is the government uses state finances for development activities. How the government does the formulation and planning of the use of state finances, how the government implements the work program using state budget such as making efficient, effective and transparent use of cost. The management of tourism funds is based on the principles of fairness, efficiency, transparency and public accountability (Article 58 of Law Number of 10 Years 2009 on Tourism) so that good governance will be realized. Implementation of good governance and Government Accounting Standards (SAP) with high organizational goals and commitments will have an effect on financial accountability. The principle, a principle, administratively, the government has implemented financial accountability in order to carry out tourism activities / programs, which are carrying out financial accountability in accordance with the tourism program and the existing Standard Operational Procedure (SOP), but based on the facts in the field, there is no information installed and can be read by the users of tourism services directly related to tariffs and service fees, no information how much the cost of each item of tourism activity; the activity. The government never regularly informs the public about the use of state budget in the field of tourism. The majority of them are focused on the internal factors of the bureaucracy to see in terms of institutions, structures, systems, and procedures [9].

Governments should provide information openly and transparently with respect to tariffs and service charges, including the cost of each item of tourism activity carried out

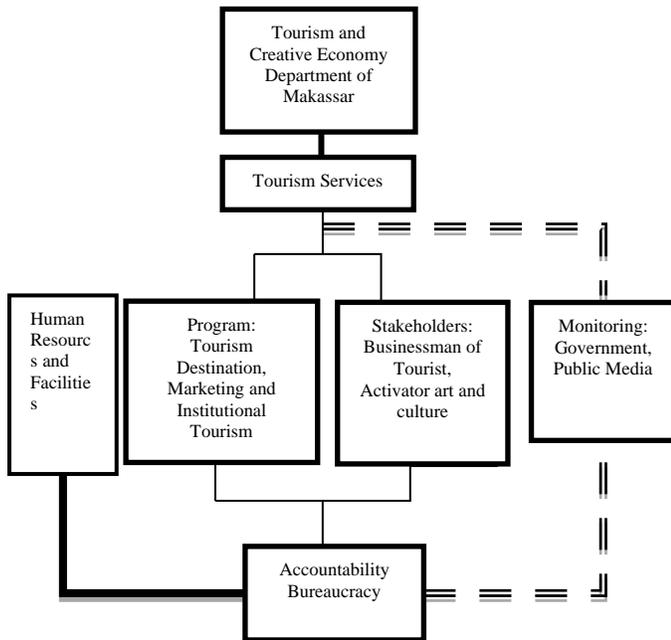
by the government or other parties using the state budget, and the government should communicate to the public on a regular basis the use of the state budget, in order to create transparency and good governance, because the use of state finances will be accountable at the end of each year.

This is in accordance with his theory Jabbra and Dwivedi (1989) that administrative accountability emphasizes accountability in a manner [4]. The provision of public services shall be carried out in accordance with the principles and provisions of the correct and established administration and organization [6]. Of Law Number of 17 Years 2003 on State Finance, that the use of state finances should be made in accordance with the allocation and will be accountable at the end of each year. Law Number of 32 Years 2004 regarding Regional Government, namely the government has an obligation to submit Accountability Information Report (LKPI) to DPRD for APBD use at the end of each budget year. Law Number of 10 Years 2009 on Tourism Article 58 states that the management of tourism funds is based on the principles of fairness, efficiency, transparency and public accountability.

IV. CONCLUSION

To get more accountable public services, especially tourism services, the government must implement a whole series of tourism activities as a whole and continuous in accordance with the needs and competitiveness of tourism by taking into account the needs of the community surrounding tourist destinations, diversity, uniqueness and distinctiveness of cultural and natural arts and human needs to travel for the purpose of tourism can be achieved that is to increase economic growth and to improve the welfare of the people. By referring and elaborating the accountability model of Jabbra and Dwivedi (1989), Lenvine (1990), New Public Service [10], the service system of Albrecht and Zemke (1990), Law Number of 10 Years 2009 on Tourism, Decree of the Minister of Administrative Reform of the Republic of Indonesia Number 26 of 2004 on Accountability of Public Service, the model of bureaucratic accountability that should be applied by the government in order to provide public services to the tourism office and the creative economy of Makassar City in order to obtain an accountable bureaucracy in tourism service is sustainable accountability.

Figure 1 Recommended Models



ACKNOWLEDGMENT

This research is supported by Sekolah Tinggi Ilmu Administrasi YAPPI Makassar and Sekolah Tinggi Ilmu Hukum Pengayoman. Also I thank to office of Tourism and Creative Economy of Makassar City who provided me greatly opportunity to do this research until finished well. I would also like to show my gratitude to informants who had shared their pearls of information to this research.

REFERENCES

- [1] A. Sahid and A. I. Kesuma, "Bureaucracy Accountability in Public Administration at Creative Economy and Tourism Department of Makassar in Indonesia," *Mediterr. J. Soc. Sci.*, vol. 7, p. 343, 2016.
- [2] M. . Miles, A. . Huberman, and J. Saldana, *Qualitative Data Analysis, A Methods Sourcebook*, 3rd ed. USA: Sage Publications, 2014.
- [3] Yusriadi, "Manajemen Perubahan dalam Reformasi Birokrasi menuju Information Technology (IT)," *J. Mitra Manaj.*, vol. 2, pp. 61–70, 2018.
- [4] J. Jabbara and O. . Dwivedi, *Public Service Accountability: A Comparative perspective*. Kumarisan Press, 1989.
- [5] Yusriadi, "Bureaucratic Reform to the improvement of public services Challenges for Indonesia," *Publikauma J. Adm. Publik Univ. Medan Area*, vol. 6, 2018.
- [6] Lenvine and H. Charles, *Public Administration: Challenges, Choices, Consequences*. Illinois: Scoot Foreman, 1990.
- [7] A. Karl and R. Zemke, *Service America! Doing Business In The New Economy*. Homewood Illions: Doe Jones-Irwin, 1985.
- [8] P. Zeitham and Berry, *Delivering Quality Service: Balancing Customer Perceptions and Expectation*. New York: The free Press, 1990.
- [9] Yusriadi, H. Akib, and A. Ihsan, "Bureaucratic Reform in Public Service: A Case Study on the One Stop-Integrated Service," *Mediterr. J. Soc. Sci.*, vol. 8, pp. 253–258, 2017.
- [10] R. B. Denhardt and J. V Denhardt, *The New Public Service Serving, not Steering*. London England: Armonk New York, 2003.