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**| RESEARCH ARTICLE**

## Implementation of Performance Accountability for Improving the Quality of Public Services

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**| ABSTRACT**

This study aims to describe how performance accountability improves the quality of public services. This research uses a descriptive qualitative approach with the research location at the Kendari City BAPENDA Office. The informants in this study were eleven people consisting of employees and service recipients. The data source in this study used primary and secondary data with data collection techniques carried out through observation, interviews, and documentation. Data analysis was carried out with data collection, data reduction, data display, and conclusions drawing. The results showed that the accountability of public services in BAPENDA Kendari City has been good. Service procedures are carried out with standard operating procedures (SOP), transparent service costs, and certainty of service time. However, the service has not utilized information and communication technology through the online tax payment program application. In addition, the quality of public services has not been fully optimal. One of the indicators shows that the service has not run as expected, such as the lack of employee friendliness towards taxpayers and convenience factor of service due to lack of facilities and infrastructure.

**| KEYWORDS**

Accountability; performance; public service

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### 1. Introduction

Public service practices in Indonesia continue to garner the spotlight from various stakeholders. There are at least some common problems, such as difficult-to-access services, complicated procedures, illegal billing practices, and several other problems that can be indicators of inhibition of public services in Indonesia (Dwiyanto, 2014). Data from the Ombudsman as an institution tasked with overseeing public services in Indonesia shows a figure that is still very worrying figure number of public reports or complaints from year to year is increasing. Local government agencies are the most reported service providers related to public services. In academic studies, one of the things that attract attention is the lack of accountability in public administration and the poor performance of the public bureaucracy in public services (Siddiquee, 2005).

Quality public services will be realized if the service process is carried out transparently and accountable based on the principles of good governance. The perspective of the New Public Service explains that accountability has many facets and demands recognition of the complex role played by the government (bureaucrats) in contemporary governance. For this reason, the government must act responsibly, ethically, and by the principles of democracy in the public interest (Herinal et al., 2020).

The accountability and performance issue is significant in both the private and public sectors (Harrison et al., 2012). accountability in the implementation of public services is a measure that shows how much the level of conformity of service delivery is with a measure of values or external norms that exist in society or that are owned by stakeholders. The values and norms of service that develop in the community include service transparency, principles of justice, guarantees, and service orientation developed toward

the service user community (Dwiyanto, 2002; Moita et al., 2021). Melena (2018) explains that establishing a balance between support and accountability is key to effective performance management. This balance will create effective leadership and organization.

Accountability is believed to change the condition of a government that cannot provide public services properly and corruptly toward a democratic order of government. Accountability is a fundamental and vital value in democratic policymaking (Balla & Gormley Jr, 2017). Every community has the right to know the government's actions, and they are obliged to have the means to carry out supervisory actions when the bureaucracy acts in a way that is not by the law. The government should be responsible for providing compensation if people's rights are abused or people do not receive benefits from what they are entitled to (Peters, 2007). Accountability is a fundamental prerequisite for preventing abuse of authority, so that power can be directed to the achievement of broad national goals with the possibility of achieving the level of efficiency, effectiveness, honesty, and prudence (Wirijadinata, 2020). With unaccountable governance, it will have the support of the public and increase public trust in the government.

The work of a public organization has always been associated with accountability. In general, accountability is related to the system of institutional checks and balances in an administrative procedure. Externally accountability is the responsibility of the resources or authorities given or handed over. Internally, accountability is an ethical, professional, and practical guideline in carrying out the submitted responsibilities that regulate individual administrators' behavior according to a profession's standards and ideals (Keban, 2004).

Performance accountability is the vanguard towards good governance related to how government agencies can account for the use of the state budget for the best of public services. The change in the mindset of bureaucratic implementation, which was initially work-oriented (output) to performance-oriented (outcome), is a heavy point in the concept of performance accountability. Through accountability, the performance of government agencies in carrying out tasks and functions will be more effective, efficient, and accountable because performance accountability in principle, a principle that determines every activity and the final result of the activities of state organizers must be accountable to the community as the holder of the highest sovereignty of the state by the provisions of laws and regulations.

Many studies have shown that accountability is related to performance (Harrison et al., 2012). Accountability in the public sector can make organizations more effective, improving performance (Dubnick & Yang, 2011; Park & Kim, 2015). Accountability also has a reciprocal relationship with administrative reform. This means that reforms can affect accountability, but accountability can also affect reform performance (Christensen & Lægheid, 2015). In addition to the level of accountability, that affects organizational performance, the autonomy granted to employees also increases the incredible impact on accountability (Han & Hong, 2019). In the collaboration process, performance accountability is a driver of change in the relationship or partnership between governments and non-profit organizations (Greiling & Stötzer, 2015). The level of government accountability is also influenced by existing political, economic, and social factors (Huque, 2011). Good accountability can also increase trust in the organization (Yang & Northcott, 2019). Accountability can be strengthened by applying technology and information in the public service (Ray, 2012). In the process of paying taxes, accountability positively influences taxpayer compliance in paying taxes (Cahyadi & Jati, 2016; Masita, 2019; Susilawati & Budiarta, 2013). Low human resource capabilities, lack of responsiveness, and unclear procedures and service requirements are also factors that affect accountability (Rismayadi, 2019; Tanjung et al., 2020). Thus, it can be understood that various problems in public services directly impact the accountability of the performance of a government.

This paper intends to complement various studies on accountability and understand how performance accountability practices improve the quality of public services at the Regional Revenue Agency (BAPENDA) of Kendari City. The Regional Revenue Agency (BAPENDA) of Kendari City is one of the government institutions with an important position in carrying out government functions in Kendari City. This institution is subordinate to and responsible to the Mayor of Kendari through the Regional Secretary. The Regional Revenue Board (BAPENDA) has the task of assisting the Mayor in exercising the authority of decentralization and decentration in regional revenue by the discretion established under the applicable laws and regulations.

## 2. Method

The method carried out in this study uses a qualitative approach with research procedures through descriptive data in the form of written or spoken words from people and observed behaviors. Qualitative research descriptively aims to describe what is currently applicable and is also intended as a process of solving the problem investigated by describing the state of the subject of the object based on the existing facts (Sugiyono, 2010). The technique of determining informants used with specific considerations is the selection of informants who understand the problem so that informants can provide information and information objectively (Ningi, 2022). The informants of this study were as many as eleven employees of BAPENDA Kendari City and several communities. The data source in this study is to use primary and secondary data with data collection techniques carried out through observation, interviews, and documentation. Data analysis of this study was carried out with the model of Miles and Huberman (1992), which consisted of data collection, data reduction, data display, and conclusion drawing.

### **3. Results and Discussion**

#### **3.1 Performance Accountability at the Regional Revenue Agency (BAPENDA) of Kendari City**

To describe how performance accountability in supporting public services in BAPENDA Kendari City can be seen from several indicators such as procedures, costs, and time frames. Some of these indicators are the author's reference in analyzing this study.

##### **1) Procedure**

A procedure is a series of actions performed similarly to obtain the same result from the same circumstances. The procedure in question is the stages that must be passed by the giver and recipient of public services until a public service activity is completed. These stages have previously been systematically compiled to be used as a benchmark in every implementation of public service activities to obtain predetermined results. Service procedures previously established in the form of standard operating procedures (SOP) become a reference in carrying out public service activities. The determination of standard operating procedures must also go through studies so that the sops are set to facilitate the implementation of service activities, become a reference in the service process, and improve service quality. The process of tax payment services at BAPENDA Kendari City is guided by the Standard Operating Procedures (SOP) made by the supervision division of BAPENDA Kendari City. Existing SOPs have carried out services. The implementation stage details each flow without anything being missed or something added.

*"Surely it has. Every tax payment service at BAPENDA Kendari City refers to the SOP that has been set. These SOPs are the basis for us to provide services to the community. No grooves are missed or supplemented. This, of course, is also to reduce errors and omissions in carrying out work."* (Head of Civil Service Bapenda Kendari City, October 28, 2021)

What was explained by the Head of The Civil Service Department of BAPENDA Kendari City was corroborated by an explanation from the Secretary of BAPENDA Kendari City, namely as below.

*"Every employee of BAPENDA Kendari City has understood their duties and authorities according to their respective positions and positions. Then all employees serving taxpayers must be based on the established SOP. We adhere to the established regulations as well as the applicable laws, and there are no exceptions"* (Secretary of BAPENDA Kendari City, October 29, 2021)

The interview shows that the employees understand the main task and authority well. Standard Operating Procedures (SOP) are beneficial for explaining the flow of duties, authorities, and responsibilities of related officers and implementing activities that the established SOPs always guide can minimize work errors and omissions so that the service process can run effectively. SOPs also make the service process avoid overlapping powers or authorities. Furthermore, in public service at BAPENDA, Kendari City has tried to hold an online tax payment program through [jakpa.kendari.go.id](http://jakpa.kendari.go.id). However, the application is currently still in development, so it cannot be fully implemented because the results are inaccurate. Hence, people prefer to pay directly at the BAPENDA Kendari City office.

*"BAPENDA Kendari City has not been able to implement online tax payments. Tax payments must be made directly because it is already a system from the office. It can be online through an ATM, but taxpayers only receive receipts. Meanwhile, if you pay directly at BAPENDA, the taxpayer will be given proof of payment on paper. The tax payment proof paper is more accurate than just a receipt. Therefore, taxpayers are better off making payments directly at BAPENDA"* (Head of UPT BAPENDA Kendari City, November 18, 2021)

The statement above shows obstacles to utilizing technology and information in the public service. So that the public services of BAPENDA Kendari City are still carried out offline, with tax payments having to be made directly at the office. However, the observations show that the tax payment procedure at BAPENDA Kendari City has been running well to existing standard operating procedures. There are no missed flows or changes in the tax payment service process. Each service officer of BAPENDA Kendari City has also understood his duties and responsibilities by existing procedures so that the service process can run effectively.

##### **2) Cost**

In this context, the cost in question is the number of administrative costs for tax payment services. This is a cost incurred due to the service process provided by BAPENDA Kendari City to the community who use tax payment services. The amount of tax payment service fees at BAPENDA Kendari City is determined based on predetermined regulations. Furthermore, the most important thing is that no other fees are charged outside the predetermined costs.

*"We are here to do tax payment services without any levies. We provide services for free without charging any fees, and the service runs by the procedures set by the Kendari City Regional Revenue Agency. We try to provide the best possible service to the community."* (Secretary of BAPENDA Kendari City, October 29, 2021)

Based on the interview shows that the rules set at the Kendari City BAPENDA have been implemented optimally, where there are no other additional costs beyond what has been set. It is expressly stated that the service of paying taxes is carried out in the absence of illegal levies of any kind. Services are provided free of charge without charging any fees, and applicable procedures

and regulations run services. From the information of several community informants in this study, it was also conveyed that there was no additional cost whatever in the process of paying taxes.

*"Yes, I pay free taxes. There is no other extra pay. I do not pay any administrative money or other fees." (Service recipient society, October 28, 2021)*

*"There are no fees to be charged, and administrative fees are not there. We only need to bring the documents and the amount of tax to be paid. Apart from that, we do not need to prepare any fees." (Service recipient society, October 29, 2021)*

In implementing public services, the certainty of costs set in the context of public services must be considered. Cost transparency is essential in the principle of implementing accountable public services. This is also by the author's observations in the field. Employees of BAPENDA Kendari City have never carried out illegal levies or other levies outside of existing regulations.

### **3) Period**

The certainty of time in public service is one of the indicators of effective and efficient public service. Timely service guarantees also affect the level of public satisfaction with the public services they receive. The period in question is the work speed measured by the time level so that employees in BAPENDA Kendari City are required to work quickly to achieve satisfaction and improve service quality.

*"The period required to serve depends on the type of tax to be paid. We try our best so that the tax payment process does not take long. Speaking of punctuality in serving, we are here to serve taxpayers quickly. It is the taxpayers who are not on time to pay taxes." (Head of Planning Based Kendari City, November 1, 2021),*

Based on the interview, it shows that in the service process, BAPENDA Kendari City is trying its best so that the tax payment process does not take a long time. The period needed to provide services depends on the type of tax to be paid. However, sometimes people as taxpayers are not on time to pay taxes. This is then often a problem in paying taxes to the community.

#### **3.2 Improving the Quality of Public Services at BAPENDA Kendari City**

Service quality is the expected level of perfection and control over that perfection to meet customer wishes. In other words, two factors affect the quality of services: the expected and the perceived services. The implication is that the excellent and impaired quality of the service depends on the service provider's ability to meet customer expectations consistently. To improve public service quality at BAPENDA Kendari City, researchers use four dimensions of public service quality: reliability, responsiveness, assurance, emphasis, and tangibles. The dimensions are described as follows.

##### **1) Reliability**

The reliability dimension is the ability of the service unit to provide the promised service immediately and satisfactorily. Another aspect of this is the capacity of service providers to deliver services promptly and consistently. Punctuality, skill in providing services, ability to address customer concerns when they arise, and provision of services reasonably and correctly are all requirements for providing excellent and satisfactory service. One of the indicators in the aspect of reliability to determine the quality of service at BAPENDA Kendari City can be measured through the accuracy of employees in serving customers.

The accuracy or accuracy of employees in serving service users is significant for the service process. If employees are not careful in serving the community, there will be mistakes and cause new jobs. The study results show that BAPENDA employees in Kendari City have been careful in serving the community. Several informants in this study conveyed this.

*"The employees here have been careful. As long as I take care of the needs, I have never found any mistakes made by the service employees".(Service recipient society, October 29, 2021)*

The results of observations made by researchers related to reliability at the Kendari City Regional Revenue Agency are relatively good. Employees have been careful in taking care of all the taxpayer's needs. In carrying out the service process, employees are always guided by their respective goals so that there are no mistakes that require the taxpayer to take care of the mistakes made by employees due to the inaccuracy of employees in carrying out the service process.

##### **2) Responsiveness**

Responsiveness is the responsiveness of employees in providing the services needed and can complete the services needed and can complete services quickly according to the promised period. This responsiveness is connected to how an employee approaches clients and their reasons. One of the indicators of the responsive aspect to determine the quality of service at BAPENDA Kendari City can be measured through the response given by employees to customers in providing services. Service employees are obliged to respond to incoming taxpayers. When employees can respond effectively, taxpayers will feel appreciated. Responding to taxpayers can positively affect the quality of public services at BAPENDA Kendari City.

*"The employees here have responded well. However, there are also employees to whom I look ignorant. I did not pay much*

*attention. The one who served me was the employee's response and responsiveness".(Service recipient society, November 18, 2021)*

The interview shows that the community considers the responsiveness provided by employees to be good. Although some still look ignorant, in general, the response has been good, and the community is satisfied with the service. Taxpayers are also happy with the employees at BAPENDA Kendari City because they are responsive to the needs of taxpayers. Thus, it will be a good judgment of customers and can increase public trust in the government. In the accountability study, officials' responsiveness in meeting the needs and interests of residents turned out to be able to be assessed accountably by the community (Hakim, 2014).

### **3) Assurance**

The Assurance dimension includes the knowledge, ability, politeness, and trustworthy nature of employees. A guarantee is an endeavor to safeguard the neighborhood for its residents from dangers that, if they materialize, could cause disruptions to the way of life as usual. Measure the assurance dimension to determine the quality of service at BAPENDA Kendari City. It can be measured through officers providing timely guarantees in service. Employees at BAPENDA Kendari City provide timely guarantees in service if it can be completed by employees trying on time.

Personnel knowledge, skill, courtesy, and reliability are all part of the assurance dimension. Guarantee is an effort to protect the community for its citizens against risks that, if that risk occurs, result in disturbances in the standard structure of life. Measure the assurance dimension to evaluate the BAPENDA Kendari City's level of service. It can be measured through officers providing timely guarantees in service. Employees at BAPENDA Kendari City provide timely guarantees in service if it can be completed by employees trying on time. BAPENDA Kendari City does not guarantee time in serving taxpayers. However, the tax payment process can be completed on that very day. In working, BAPENDA employees of Kendari City cannot provide timely guarantees to taxpayers but do on existing conditions. Employees try to provide services as quickly as possible to the taxpayer.

### **4) Empathy**

The Empathy dimension includes ease of relationships, good communication, and understanding of the needs of service users. The public has the right to obtain public services of decent quality. Government agencies must ensure that the public has received good services. For this reason, it is necessary to regulate the relationship between citizens as consumers of public services with public service providers. See the dimension of empathy to determine the quality of service at BAPENDA Kendari City can be measured by preceding customers' interests, whatever the needs of taxpayers related to services at BAPENDA must be prioritized and by what is required by the taxpayer.

*"I think it depends on the interests. If there is an unimportant phone, it can be delayed first to pick up the phone because it is serving. However, suppose the phone indeed is essential. In that case, the employee must speak as soon as possible not to waste the taxpayer's time".(Head Of Planning Based Kendari city, October 28, 2021)*

Based on the interview, it can show that employees have put the community's needs first. Putting taxpayers' interests first is very important because taxpayers are a priority for employees. If the taxpayer does not feel it comes first, complaints will arise and give the service department a lousy image. In addition to preceding customers' interests, the hospitality and courtesy of service personnel are also indicators of empathy. In the service process, the friendliness of service personnel is essential. Because almost everyone will enjoy a place of service, excellent service staff will provide a positive review of service users with many friendly people—various responses related to the friendliness and courtesy of officers in providing services at BAPENDA Kendari City. The interviews with several informants showed that the service officers had been friendly and polite. However, some people also think that service officers are still not friendly and polite in providing services.

### **5) Tangibles**

The dimensions of tangibles include physical facilities, equipment, employees, communication tools, and operational vehicles. Physical is one of the most concrete indicators. The form is in the form of all facilities that can be seen in real-time. Suppose the public feels this dimension as a good user of services. The community will judge well and feel satisfied with the services provided by BAPENDA employees of Kendari City. On the contrary, if the community feels lacking in this dimension, then the community will judge poorly and not feel satisfied with the services provided. This dimension is actually to determine the quality of service at BAPENDA Kendari City can be measured through the appearance of employees in serving service users.

The appearance of service employees dramatically affects the quality of the services provided. Regarding the appearance of service employees, at BAPENDA Kendari City, employees have a neat appearance and wear uniforms by the provisions that have been set. From the author's observation, it was found that the appearance of employees at the Kendari City BAPENDA had a good impression. Appearance is very influential in the service process in order to cause a good impression. Employees will maximize their appearance for the sake of quality service for taxpayers so that the ultimate goal of satisfaction can be achieved.

In addition to employees' appearance, the place's comfort in performing services is also critical. Based on researchers' observations, comfort at BAPENDA Kendari City has not run according to taxpayer expectations, such as the comfort of a place in carrying out

services. For example, in the absence of air conditioning or air conditioning during the day and a crowded room with taxpayers waiting in line, the atmosphere will become hot. In addition to air conditioning, parking lots are also unavailable, so taxpayers are forced to park their vehicles on the side of the road.

## 5. Conclusion

Based on the previously described presentation on performance accountability practices in improving the quality of public services at BAPENDA Kendari City, performance accountability practices have been realized as an effort toward good governance. Services are carried out with the government's standard operating procedures (SOP), and the public can easily understand the regulations. Service fees are provided free of charge with a transparent system, and the service period is certain. Other findings from this study also show that although the services carried out have not optimally utilized information and communication technology because they are still in the application development stage, the direct service process is still running quite well without any obstacles. In addition, several indicators of public services have not been running in accordance with community expectations, such as the lack of employee friendliness, the low level of service comfort due to the lack of facilities and infrastructure in the service room, and parking spaces that are not available.

This study has several limitations, including that the practice of performance accountability in this paper only looks at the organizational aspect, namely related to the strict implementation of service procedure mechanisms that are by government policies, without looking at institutional elements such as increasing the capacity of human resources as an effort to respond to the demands and needs of the community. So that is a recommendation for further research so that performance accountability practices can be achieved in public services, namely by examining institutional aspects that can be approached from the individual side of the official, such as personnel reform, remuneration systems, and supervision systems.

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