

# Performance Accountability in Mattiro Deceng Technical Implementation Unit of WOMEN's Social Service Center (UPT PPSKW) in Makassar

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# Performance Accountability in Mattiro Deceng Technical Implementation Unit of WOMEN's Social Service Center (UPT PPSKW) in Makassar

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**Abstract.** Accountability in public administration is an important issue to control a public organization. Understanding how to improve accountability in the public sector is crucial for ensuring good governance. Unfortunately, in many cases accountability in public sector does not run effectively due the high levels of corruption, and low control and responsibility. The purpose of this study is to describe and analyze performance accountability in Mattiro Deceng technical implementation unit of women social service center (UPT PPSKW) in Makassar city for development program for female sex workers. This study uses qualitative methods. The research <sup>7</sup>based on the theory of multiple accountability disorder which dimensions are transparency, liability, controllability, responsibility and responsiveness. This is the new approach to accountability, especially to performance accountability. The results of the research showed that the controllability dimension has been running well, it can be seen from the evaluation process that is carried out regularly, dimension of liability is that organization give punished for malfeasance and rewarded for success, and dimension of responsibility that organization follow the rules. While the dimension of transparency still categorized as good enough and need to be optimized in term of publication on various social media and website while dimension of responsiveness did not run effectively in implementation due to a lack of funds from the Government.

**Keywords:** Public Accountability · Performance Accountability · Accountability Disorder

## 1 Introduction

Accountability is one of an important issue in public administration both theoretically and practically. This is due to the fact that the general public pays great attention to how policies, programs, initiatives, and everyday tasks carried out by public sector entities are implemented. Organizations in the public sector are even undergoing significant change

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in response to public demand for a more transparent and responsible administration. The emphasis is on the public sector's reformation and transformation to increase productivity and effectiveness in providing services while maintaining a strong infrastructure.

According to the explanation of Law No. 28 of 1999, the principle of accountability is the principle that determines that every activity and the final result of the state's organizing activities must be accountable to the community or the people as the highest sovereign holder of the State in accordance with the provisions of laws and regulations that applicable.

Theoretically, in democracies, public accountability systems are crucial, as they aim to ascertain "appropriate" behaviour and organizational performance [1, 2]. However, many dysfunctional effects have been reported in practice.

In the implementation of public services, the government is required to carry out the principle of accountability in the implementation of government administration. However, in practice, we often still find the practices of government institutions' activities that do not demonstrate accountability.

One form of public service is the implementation of development program for female sex worker's which is carried out by the Mattiro Deceng Technical Implementation Unit of The Women's Social Service Centre (UPT PPSKW) which is the direct responsibility of the social service of the south Sulawesi provincial government.

## 2 Literature Review

### 2.1 Concept of Accountability

In public administration, accountability is essential for more than just ensuring that policies are implemented as intended. The public sector is facing greater pressure to be more efficient, and overall, policy performance is being called for to be improved. In addition, there are also more and more stakeholders to whom public organizations must answer for their actions. Therefore, accountability is a concept that is becoming more complex and challenging for public administration, as well as more challenging to ensure [3].

Accountability is commonly described as a communicative interaction between an agent who is responsible for certain actions and decisions and an audience or accountability forum that demands accountability and has the ability to correct and punish the agent [4].

According to [4, 5], and [6], accountability is defined as relationship build on commitments made by some people to demonstrate, evaluate, and take responsibility for performance, including both the results achieved in light of agreed expectations and the means used. It includes more than simply a formal other; it also has moral obligations and rights.

Koppel explained that there are five dimensions of accountability that describe the conditions under which an organization is said to be accountable. The five dimensions of accountability offered are transparency, liability, controllability, responsibility, and responsiveness. These categories are not mutually exclusive, it means that organizations can be held accountable in more than one way. Indeed, the dimension of transparency

**Table 1.** Conception of Accountability

Conception of accountability	Key determination
Transparency	Did the organization reveal the facts of its performance?
Liability	Did the organization face consequences for its performance?
Controllability	Did the organization do what the principal (e.g., Congress, president) desired?
Responsibility	Did the organization follow the rules?
Responsiveness	Did the organization fulfill the substantive expectation (demand/need)?

and dimension of liability in the first two dimension of accountability can be seen as foundations, supporting notions that underpin accountability in all of its manifestations [7] (Table 1).

A critical question is presented for each aspect of accountability. The application of the idea is addressed by this question. To determine an organization's accountability in that sense, a question must be asked for each dimension of accountability.

### Transparency

Accountability, which is the idea that an accountable bureaucrat and organization must provide an explanation or account for their activities, has a literal value called transparency. As a result, an accountable organization cannot conceal its mistakes in order to avoid scrutiny. Transparency is crucial as a tool for evaluating organizational performance and as a requirement for all other aspects of accountability. Thus, transparency is a crucial tool as a result. It is also an end in itself. The belief in the openness of government to regular inspection is so deeply ingrained in our collective consciousness that transparency has inherent value. In practice, transparency.

In order to achieve transparency, bureaucrats must be regularly examined and questioned. Investigating and justifying alleged misbehavior or perceived failure is necessary. A transparent public organization must provide access to the general public, interest groups, the press, or other parties interested in the organization's operations.

### Liability

Some definitions of accountability require individuals and organizations to face performance-related consequences. This conception attaches culpability to transparency. According to this viewpoint, individuals and organizations should be held accountable for their actions. Rewarded for success, and punished for malfeasance.

Liability as a component of accountability is guided by the idea that responsibility does not just result from the admission of wrongdoing or subpar performance. Consequences for performance must be attached in the form of professional rewards or setbacks, increased or decreased budget authority, reduced or increased monitoring,

increased or decreased discretion. Therefore, the key question to evaluating the dimension of liability is: Does the individual or organization face consequences related to performance?

### Controllability

Transparency and liability serve as the foundation for three substantive dimensions of accountability. The dominant conception of accountability revolves around control. As a result, the answer to this key question determines an organization's accountability: Did the organization do what its principal (Congress, the president, etc.) commanded?

Although these analyses investigate variations in controllability expectations, they exclude noncontrolled visions of accountability. Rejecting control as the central idea of accountability is not always justified by assumptions about the technical difficulty or civic capacity.

### Responsibility

The orders of principals constrain bureaucrats' accountability in the sense of controllability. Bureaucrats and organizations, on the other hand, can be constrained by laws, rules, and norms. This aspect of accountability is known as responsibility. Of course, there are a variety of alternate visions available given how broad the responsibility dimension is.

Formal and informal professional standards or behavioral norms can also be forms of responsibility. The standards may encourage better behavior and set expectations against which bureaucrats can be evaluated [8, 9]. This is a key element of responsibility concept, that can be the alternative notion of accountability articulated by [10]. Accountable bureaucrats should not simply carry out orders; instead, they should use their expertise while adhering to professional and moral standards. Unsurprisingly, some argue that professional standards can actually hinder control by substituting professional interests for public concerns [11–14]. All of these distinctions between responsibility come down to a fundamental question that is very different from the one.

### Responsiveness

Another alternative to the hierarchical controllability approach to accountability is, in some ways, more horizontal. The term responsiveness is used here to differentiate an organization's attention from direct expressions of constituents' (or clients') needs and desires from orders of elected officials.

The responsiveness concept can be interpreted in at least two ways. One is concerned with the needs of the people being served, while the other is concerned with the demands of the people being served. Consider demands first. An organization can be responsive to demands in a variety of ways. An organization may conduct focus groups, poll its customers to determine about their preferences, or create advisory councils with members from important stakeholder groups.

Affected communities' preferences are also aggregated and articulated by organized interest groups. In order to survive, profit-seeking companies must be held accountable in this way. Companies use market analysis to carefully monitor consumer preferences and allocate resources appropriately.

The substantive objectives of an organization are the focus of needs-oriented responsiveness. That is, an organization is accountable if it achieves a substantive goal or

obviates a particular need. Note the difference in emphasis: According to the control conception, a bureaucratic agency's accountability is determined by the degree to which it carried out the order after receiving it. If bureaucrats are responding to popular preference (that is, demands) then consumer satisfaction determines how accountable they are. An emphasis on substantive expectations (such as increasing economic activity and reducing poverty, for example) change the standard of accountability to performance. If an organization meets the needs of the population it serves, it is responsive (accountable). This is sometimes referred to as a bottom-line accountability vision.

The two different types of responsiveness—one focused on demand, and the other focused on need. They share a common standard of evaluation that can be evaluated by this key question: Did the organization fulfill its substantive expectation? The difference lies in the determination of that expectation. The need approach depends on an evaluation of the public policy objectives the organization should be pursuing, while the demand approach looks to citizen or constituent preferences.

### 3 Research Method

This research method uses qualitative research with descriptive type. Data was collected through in-depth interview, observation and documentation studies. Data processing and analysis techniques included data reduction, data display, and conclusion drawing or verification. The research was carried out at Mattiro Deceng Technical Implementation Unit of Women's Social Service Centre (UPT PPSKW) in Makassar city.

This study uses five dimensions of accountability to measure the level of accountability in the implementation of development program for female sex workers. The five dimension is transparency, liability, controllability, responsibility, and responsiveness. There are several informants in this study, namely the social rehabilitation section of the social service of the South Sulawesi province as an institution in charge of the program implementation; the head of the UPT; the social worker of UPT as the leading implementer of the program; the section head of all section in UPT; the female sex workers who was in the rehabilitation period; and non-governmental organizations (NGOs) Mitra Husada Foundation as one of the parties that collaborate in implementing the program.

#### 3.1 Transparency

Transparency is a crucial component of accountability. Transparency can be seen from the openness of an organization in the implementation of development program for female sex workers in Makassar city. Access for the general public, the press, and other interested parties can be provided in order to achieve the dimension of transparency. The provision of this information can be done through the website, social media, work reports and so on. The form of information dissemination at UPT PPSKW has not run optimally as stated by Mr. S below:

*“For information about the UPT, it is on the website of the provincial government social service, for social media we have an account but it has never been used”.*  
Mr. S

11 Based on the observation and the result of this interviews, the information presented on the website and social media regarding the organization and forms of activities carried out by Mattiro Deceng UPT PPSKW has not run optimally. This can be seen from the Instagram account and YouTube channel of Mattiro Deceng that not have any posts at all. The general information about Mattiro Deceng UPT PPSKW only listed on the website of social service of the south Sulawesi provincial government and has not been updated since 2016.

As for openness in providing information, the UPT PPSKW is open and does not limit both employees and the public. This is based on the results of the following interview with Ms. S:

*“All information for employees can be seen, even if there are people from the community who ask to be seen, we will provide it, it’s just that this UPT is not a service provider to the general public, so those who ask for data like that are only for researchers, not ordinary people.” Ms. S*

For budget transparency, the UPT PPSKW always holds a meeting before the preparation of the budget plan, this is based on the following interview results.

*“The budget is usually divided by section. So, before starting this activity, we have a meeting about what each section needs, such as the skills section needs cloth for sewing and the service section needs client toiletries.” Ms. S*

Based on the results of interviews and observations on the transparency dimension, UPT PPSKW Mattiro Deceng can be said to be transparent in its program implementation. However, the form of publication of program activities needs to be maximized again, such as updating information on the website and other social media.

### 3.2 Liability

In the liability dimension, organizational accountability can be seen from whether the organization provides rewards for success and is punished for malfeasance. Meanwhile, UPT PPSKW has given rewards in the form of promotions and full allowances, as shown in the following interview:

*“For the reward, we are a government organization, so there is nothing like giving bonuses and so on. But there is like a promotion if the credit score has been fulfilled and the term of office has been fulfilled” Mr. H*

*“We have TPP here. So, if the performance reaches 70%, the allowance received is also 70%. This means that the allowances are given in accordance with the performance of each.” Ms. S*

According to the results of the interview, the reward given is in the form of a promotion if the credit score and time of office have met the requirements, as well as the provision of employee income allowances (TPP) according to the performance of each employee.

The punishment given by the UPT PPSKW is in the form of a warning, salary deductions, to the dismissal of employees as shown in the following interview results:

*“First there is a verbal warning, then if it is not heeded then there is a written warning. For this written warning, it could result in them not being given an allowance for one month.” Ms. S*

*“There are no written regulations for employees, but the sanctions and rules are still in effect and are known in general. For example, if there are employees who are lazy, they will be reprimanded by the head of the UPT, and if there are big cases such as social workers helping clients to escape, they can be fired”. Mr. S*

*“The provision of allowances at this UPT is also based on performance, so if there are employees who do not come to work, the allowance is also deducted, because attendance is also a performance appraisal.” Mr. H*

Based on the interview above, dimension of liability can be seen from whether an organization provides rewards and punishments to employees. Meanwhile, UPT PPSKW in carrying out the development program for female sex workers has carried out both of these things.

### 3.3 Controllability

In Koppel's theory, controllability is one of the important dimensions to determine whether an organization can be said to be accountable or not. In the controllability dimension, an organization can be said to be accountable in terms of the presence or absence of supervision of the organization's performance in carrying out its duties or programs. At UPT PPSKW, supervision is carried out by the South Sulawesi social service as the party responsible for the development program for female sex workers and the inspectorate as the supervisory body for local government administration.

*“Supervision is carried out by the South Sulawesi Social Service. Usually, they come here to see firsthand the process of implementing the program” Ms. S*

*“For inspection, it is usually from the Inspectorate” Mr. S*

*“The evaluation of the bureau organization is carried out once a year, in that evaluation there is an evaluation of the performance appraisal of the head of UPT PPSKW in the form of a questionnaire. Usually done in January to assess the performance of the previous year” Mr. H*

Based on the results of the interviews above, it can be concluded that the controllability dimension has been running well, it can be seen from the supervision in the implementation of the development program for female sex workers by the South Sulawesi provincial social service and the inspectorate.

### 3.4 Responsibility

In the implementation of a program, there are various legal foundations that must be obeyed as a reference in the implementation process. The program for fostering Immoral Women at Mattiro Deceng UPT PPSKW is based on the South Sulawesi governor's regulation number 12 of 2018.

The implementation of the development program of female sex workers at UPT PPSKW has been deemed capable of applying the responsibility dimension. This can be seen from how the UPT PPSKW is able to follow the rules, such as following the applicable legal rules and complying with the policies and regulations of the social service of the province of South Sulawesi and the regulations of the governor of South Sulawesi. UPT PPSKW has carried out tasks in accordance with existing standard operating procedure (SOP), starting from the client acceptance process, coaching, distribution, to further guidance. This is in accordance with the following interview results:

*“For counseling, we have a book that is used as a special guidebook for social workers here”*. Ms. L

*“For every service provision, there is an SOP, when it is done, who does it, and so on”* Mr. M

Based on the results of interviews and observations made, all forms of developing program for female sex workers have been based on existing rules. Each social worker records and reports daily guidance activities to head of UPT PPSKW and makes reports that will be evaluated on a monthly and annual basis.

### 3.5 Responsiveness

In the responsiveness dimension, the measurement indicator used is how UPT PPSKW meets the needs and expectations of the stakeholders. The stakeholders referred to the Social Service of south Sulawesi as the institution in charge of the program and the client as the program beneficiary.

The services provided by Mattiro Deceng UPT PPSKW are different from public services in general. UPT PPSKW specifically provides special development program for female sex workers in the form of physical, mental, social development, resocialization, and further coaching. All forms of development program are a form of meeting the needs of the clients.

*“To meet the needs of our clients, we provide everything from uniforms, cleaning equipment, food and shelter during rehabilitation.”* Mr. M

*“For the client’s needs, can be said to have been fulfilled. It’s just that the buildings like where they live are old buildings and there has never been a budget for renovations, we have submitted a budget but it was never approved by the social service”* Mr. H

According to the results of the interview above, the fulfillment of the client’s needs has been considered sufficient. This can be seen from all client needs can be met such as food, clothing shelter, and so on. However, the quality of the building facilities provided needs to be improved.

In achieving the dimension of responsiveness, accountability is not only seen from the process of meeting client needs, but also looks at how suggestions and expectations can be accommodated and realized in the rehabilitation process. The suggestions expressed by the clients at UPT PPSKW were conveyed directly social workers, as shown in the following interview results:

*“For suggestions made by clients, they will submit directly to us as social workers. Later we will convey these suggestions to the coaching department”*. Mr. S

*“There is indeed time for clients to attend meetings once a week to convey suggestions directly at the meeting with all of the employee there”*. Mr. H

Based on the findings of these interviews, it clear that the suggestions expressed by the clients can be submitted directly to the social workers and will be submitted back to the coaching section either directly or through weekly meetings. In this dimension, the fulfillment of needs and suggestions can be said to have been carried out.

## 4 Conclusion

Based on the description of the results of interviews and observations in this study, it can be concluded that Mattiro Deceng technical implementation unit of women social service center (UPT PPSKW) in Makassar city has been accountable for the implementation of development program for female sex workers is good in overall dimension, include dimensions of liability, controllability, responsibility, and responsiveness. However, the transparency dimension needs to be maximized in terms of publications on social media and websites. While in dimension of responsiveness did not run effectively in implementation due to a lack of funds from the Government.

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**Authors' Contributions.** Muhammad Irvan Nur Iva carried out designed background and made conceived and designed the anal<sup>12</sup> Gita susanti carried out conceived and designed research method, Nurul Mufidah collected the data and performed the analysis, all authors wrote the paper.

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