

PUBLIC SERVICE ACCOUNTABILITY IN THE MUNICIPAL WATERWORKS (PDAM) MAKASSAR

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ABSTRACT

This study aims to answer two research questions, the first is How Managerial Accountability in the Public Service in the Regional Water Company of Makassar and the second is how the Financial Accountability in the Public Service in the Regional Water Company of Makassar?. Issues examined in this study is How Managerial Accountability and Financial accountability in PDAM Makassar still low. This research is a kind of descriptive qualitative approach. This qualitative study uses data collection through in-depth interviews with informants, direct observation in the study site, and documentation studies conducted on various documents relevant to this study. Collecting information through interviews with public service users and key informants from the service provider and direct observation to obtain the expected data. The data obtained and analyzed and interpreted for further evaluated and given the argument in order to obtain conclusions on the existing problems. The results showed that managerial accountability and financial accountability in PDAM Makassar is still low or not fully accountable.

Keywords: Accountability, Responsibility, Service, PDAM, Kota Makassar.

INTRODUCTION

Public services in Indonesia has an important role even vital in all aspects of life. Public service is one of the most important elements in improving the quality of social life in any community. Ideally, the government's main objectives are in the public service. However, accountability of public services in Indonesia to this day has generally not been good. Poor accountability of public services lead to a crisis of confidence in society towards the public bureaucracy. The crisis of confidence shown by the emergence of various forms of protests and demonstrations to the bureaucracy at both central and local levels (Dwiyanto, 2006: 13).

Accountability is a requisite to the creation of good governance enforcement, democratic and trustworthy (good governance). Publicly accountable government institutions which means that the agency would continue to hold responsible for all the activities entrusted by the people. Similarly, people in control have a great sense of responsibility for the common good. Not just for the benefit of the group or class only.

According to Moenir (1998: 26), the public service is an activity undertaken by a person or group of persons on the grounds of material factors through the system, procedures and specific methods in order to attempt to satisfy the interests of others according to their rights.

The public service is any form of goods or services, both in order to attempt the needs of society as well as in the implementation of the statutory provisions (Anonymous, 1993: 21).

David Hulme and Mark Turner in Manggaukang (2006: 115) argues that accountability is a concept that is complex and has several instruments to measure, namely the existence of indicators such as: (1) the legitimacy for policy makers; (2) the existence of adequate moral qualities; (3) sensitivity; (4) the disclosure; (5) The optimal use of resources; and (6) efforts to increase efficiency and effectiveness.

With accountability, it is meant that a government agency has determined and has the vision, mission, clear goals and objectives against the work program that has been, is being, or will be implemented. With accountability, it will also be able to measure how they establish and maintain (holding) their responsibilities towards the achievement of results.

Public service is loaded with a variety of problems, when the territory of very broad scope of which includes profit and non-profit sectors. Distinction public services into profit and non-profit sector is based solely on the mission carried by an agency or the institution services.

The public service that is profit, can be mentioned here include: PERUMKA, PT Telkom, PT PLN, Drinking Water Company (PDAM / PAM), and the banks state-owned enterprises (such as: BRI, BNI, BNI 46, BDN, and others). Despite the profit, this state-owned company is highly profitable to the people at large. By contrast, for non-profit services are actually totally not allowed to profit (profit), like the service of Identity Card (KTP), birth certificate, and others.

The discussion in this study focuses only on one of the public services that are profit that is the local water company (PDAM / PAM). This was done in view of the critical importance of water for human life. It is stated in the provisions of Article 33, paragraph 3 of the 1945 Constitution which reads: "Earth's water and natural resources contained therein controlled by the state and utilized for the benefit of the people". Procurement management of drinking water is a human responsibility themselves and indeed from the beginning traditionally people have held businesses supplying drinking water individually or collectively by utilizing the nature and the natural resources that exist, though, considering the limitations that exist such as the difficulty of getting clean water, drying up wells, away from water resources it is necessary to attempt to procure drinking water from the government, including by providing drinking water services (PDAM), which can be enjoyed by all levels of society who need it.

PDAM (Municipal Waterworks) was established with the aim to deliver drinking water to meet one of the basic needs of society, foster income for administrative costs, maintenance and expansion of the system and contribute to local government coffers in the form of profit sharing. The drinking water is one of the primary needs to be enjoyed equally and is still a source that are limited to no more face a higher population growth.

Municipal Waterworks aims to supply potable water to the community, then it needs to be managed in accordance with economic principles that combined social function. But in reality the resources and funds have not been managed effectively and efficiently, it affects the company's financial performance which resulted in losses arising from income that could not cover operating costs.

Demand for water continues to increase along with the growth of the community rapidly increasing. This encourages people who do not have their own source of drinking water will contact the water company (PDAM). In this case, the PDAM as service providers and consumers as the recipient of services lies a legal relationship, that there is an obligation on the recipient of services for reward or services received in accordance with the amount of water consumed that is contained in a water meter and in accordance with the tariffs that have been determined, care for and care about the means that is around, good diligence in the use of drinking water that is acceptable. Besides, it also has rights as a customer as the recipient of the services: the right to security and safety in consumption of drinking water consumed water that is received, the right to receive correct information, clear and honest about the condition of the water, the right to be listened to opinions and complaints over the water received, the right to be treated and serviced correctly and not discriminatory. Similarly, PDAM are obliged to give good service as agreed.

Fulfilling the needs of drinking water sometimes cause problems that could potentially harm consumers, the issue of consumer protection is a problem to invite the attention of society, especially the consumer of PDAM. This is related to the Managerial Accountability. Managerial accountability which can also be interpreted as accountability for performance (performance accountability) is an accountability to manage the organization effectively and efficiently. Managerial accountability is focused on efficient and saving use of funds, property, human resources and other resources.

In fact, there are phenomena that arise regarding the still low accountability Managerial PDAM Makassar which are often the water of PDAM do not flow in some Regional Services, as happened in the mid Month March 2016 where the customer PDAM for Region II, particularly in Sub Tamalanrea and Biringkanaya temporarily unable to enjoy the flow of water PDAM for the reason of a pipeline leak. Pipe of PDAM leak at some point showed that the managerial accountability in PDAM Makassar is still low, because it tends to be inefficient. Then the muddy water during the rainy season, as well as an increase in rates from PDAM without improving services, as consumers are certainly customers feel right that should be obtained are not met, so that the consumer's right to demand the fulfillment of these rights or their PDAM accountability with respect to the losses suffered by consumers, thus it can be concluded that basically PDAM services to consumers are less satisfactory. This indicates that the PDAM Makassar has not been efficient and effective in the use of resources owned, either in Use of Funds, Asset Utilization, as well as human resources.

Good Public Service Accountability is needed at this time, particularly financial accountability, including in the Office of State Municipal Waterworks (PDAM) Kota Makassar. Given the existence of PDAM financed by local governments sourced from public money (public funds) through Revenue and Expenditure Budget (APBD), then in its management should pay attention to the transparency and accountability and be accountable to the public in this community, both in terms of management financial, operational aspects and administrative aspects, because the three aspects in question largely determines the performance of PDAM.

Related to that, as a business unit that is grounded in the principles of public service PDAM - in this case PDAM Makassar - must be managed by professional people that is could undermine the purpose of PDAM itself. As known, PDAM Makassar apart still wounded by the classic problems, one of which corruption - that is are caused; arrears of long-term debt that is not clear resolution, rate of loss / leakage the water of that is still high, the difficulty of

raw water, tariffs that is not full cost recovery, HR incompetent, the infrastructure is minimal, high operational costs such as the cost of chemicals, fuel and basic electricity tariffs, as well as the entry of the political party in office of the Board of Directors and the Supervisory Board PDAM Makassar. This resulted in a lack of seriousness labor inefficiencies in various aspects, such as financial aspects, operational aspects, as well as administrative aspects.

This phenomenon must be immediately addressed by the government, if the government is consistent to try to overcome the problems that cause dissatisfaction of the government's performance, desires and expectations of people who are not heard, rights deprivation, aspects and opportunities of public inhibited, the predominance of civil rights, repressive action and forget that this sovereignty belongs to the people, even the choice to the needs of the public and voice substantive democracy has been abandoned or ignored for officials, this in order to create a quality public service to the community, especially in terms of service in the Company.

In addition, the above phenomenon also shows that people who get accountable service is still larger than the communities that have been served well. The fact is caused in addition to technical factors as well as by the weakness of the service by the clerk. For the Municipal Waterworks (PDAM) City of Makassar as the implementing organization should improve the quality of service to customers.

From the above-mentioned phenomenon that makes people have a bad stigma to the accountability of the services provided by Municipal Waterworks (PDAM) City of Makassar. Without people knowing about this news, problems occur such as the above discussion already become public. So it is necessary for improvement in order to improve the quality of services to the public water supply. Need the commitment of every leader and sanctions as well as strict rules to follow abuse of authority that is often carried out by government officials as public service providers.

RESEARCH METHODS

The design study is the Conclusive design. This research uses descriptive method with qualitative approach. Mulyana, (2008) revealed that qualitative research is research that is interpretative (using interpretation) which involves a lot of methods in examining the study. The picture in this study was obtained through in-depth interviews to informants that can provide a picture and a grounding problem-solving research, particularly public service accountability in the public service in Municipal Waterworks (PDAM) City of Makassar.

The location of research carried on in Municipal Waterworks (PDAM) City of Makassar. The timing of this research was conducted in eight (8) months starting from May to December 2016. Meanwhile, the writing process is done in line since the time of the study.

In this study, the researcher is the main instrument for data collection, while the focus of research is on the role and experience of informants that know and understand and dabbling in Services Public services that is the informants of community service recipient Public services in Municipal Waterworks (PDAM) City of Makassar and by service providers of public services. By service providers Key informant is the Board of Directors of Municipal Waterworks (PDAM) City of Makassar, the considerations as Directors of the Company is the dominant decision makers, as well as to facilitate entering the natural setting of the organization.

Primary data in this study is in the form of opinions, information, assessment and perception obtained from informants associated directly or indirectly with the public service accountability in the public service. While secondary data in this study in the form of documents, reports and records contained in Municipal Waterworks (PDAM) City of Makassar.

According to Sugiyono, (2011) the method of data collection is the most important step in the study, because the main goal of the study is to get the data. Data collection techniques in the study are observation, documentation and in-depth interviews. Depth interviews were conducted with people who are considered master the field, or that have the necessary information researchers in particular regarding the Public Service Accountability in Public Services at Municipal Waterworks (PDAM) City of Makassar.

The main analysis methods used in this research is the analysis of qualitative data that interpreted as an attempt of analysis based on the words that are arranged in the form of expanded text. The data were analyzed descriptively qualitative which aims to make a systematic description, factual and accurate information on the facts and the properties of the phenomenon investigated. The stages / steps of data analysis performed in this study using data analysis model namely data collection, data reduction, data presentation, draw conclusions / verification of the data that has been presented. Meanings that emerge from the data should be observable, verifiable solidity and suitability which is validity.

RESULTS AND DISCUSSION

Managerial Accountability

Accountability Managerial, is a model of accountability that focuses on the efficient use of funds, property / assets, human resources and other resources as well as the role of leader or manager in managing subordinates to not only adhere to the rules but also has stages that are ongoing in an effort provide excellent service.

For the first indicator of Accountability Managerial namely the Efficient Use of funds in PDAM Makassar, from various interviews with informants, it can be deduced that the Efficient Use of Funds in PDAM Makassar has not been fully Efficient, because there are still some lack of fit between RKAP with the implementation process of RKAP PDAM Makassar, besides PDAM Makassar sometimes less careful when verifying customer receipt of payment, especially new Installation Customer Payment receipt. This reflects that PDAM of makassar in the future immediately improve its performance so that the funds efficiency more maximal.

Asset Efficiency is very important considering that the assets are inventory items that will be justified. The ability to manage assets is also supporting the Municipal Waterworks (PDAM) City of Makassar to be transparent and accountable, and therefore the management of assets must be managed properly, effectively, and efficiently.

Optimization of resources or assets could not be done optimally because it is not clearly identified, so it is difficult to know whether a production tool it is time to be replaced or still feasible for maintenance. The next question if necessary to be in maintenance at the right time to do that, if it should be replaced if the same type of equipment or there are other better alternatives. Decisions will be choices in asset management can only be answered with appropriate when we have clear information about the asset. Supposedly in PDAM Makassar

no timetable periodically maintaining and repairing the assets owned, in particular mains pipes.

Municipal Waterworks (PDAM) City of Makassar do not have a real asset inventory list, so the authors difficulty in obtaining data regarding the actual state of the assets. This shows that the utilization of the assets owned by PDAM Makassar has not completely efficient.

A third indicator that the efficient use of human resources, Human Resource Management (HRM) is How to set Resources / Labor being owned by everyone effectively and efficiently and can be used optimally for achievement (Goal) the company's objectives, effectively and efficiently means that the any employee who has or that work at a company should have quality skill or ability that can be relied upon by the company in achieving the targets set by the company. Human resources has a very important role in an organization. Especially in the face of this global era, the organization will be faced with a competence in both the national and international scale. Human resources is also an important asset and serves as the capital in a business organization, capital is meant here is the nonfinancial capital that can be used as a real potential physical and nonphysical in achieving an organization's existence.

It was inevitable that the efficiency measures required by any company that wants to improve the quality of services and accountability. The most important and most tangible benefits of the implementation of this program is to make the company more effective and efficient. Another benefit is the efficiency program contributes to a culture that we dare to look at the capabilities themselves, dare to compare it to a higher standard and also dare take proactive steps to improve it. Besides, the efficiency program will create a culture and work environment that is more accountable, participatory and encourage better cooperation. It is not yet achieved in PDAM Makassar, where the use of human resources owned by the company have not been efficient.

Furthermore, the indicator of leadership. Basically, public accountability associated with justification and explanation of what was done. Accountability refers to the sources of knowledge that diverse and open about the way services are carried out by government agencies in function actually and ideas on how services should function. Besides public accountability requires disclosure of the facts openly and debate between the community and service providers. The concept of public accountability, which is based on the idea of democratic responsibility is very important to run the government through public services accountable and representative of the wishes of the people.

Accountability is associated primarily with the mechanism of supervision, reporting, and accountability to a higher authority in a formal chain of command. In this present era, leaders in public institutions is expected to transform the role of a passive obedience to become a participating actively in the provision of services accountable in accordance with the wishes and expectations of the public.

In this case the head of PDAM Makassar as the helm is certainly responsible for any illegal charges. Under these conditions, even a supervisor in this case the Head of Makassar City PDAM not explicitly responsible for their extortion, which is a mistake of his subordinates, they can be punished for weaknesses in performing supervisory duties that could lead to a strike or laid off.

Conception of accountability in this case reminds us that government officials, especially the leadership level not only responsible to a higher authority in the institutional chain of command, but also accountable to the general public, non-governmental organizations, mass media, and many other stakeholders. Thus, it is expected the application of this accountability, in addition to dealing with the use of sound administrative policies and legal, must also be able to increase public confidence on the form of formal accountability set by the agencies concerned in this case PDAM Makassar.

The leader is the holder of a strategic role in any organization included in the public bureaucracy. The success of a public bureaucracy in carrying out its duties is determined the quality from their leaders, so that the position of a leader is to dominate every activity undertaken as well as also in PDAM Makassar, where the leadership is new in this case the Director of PDAM City of Makassar brings some significant changes in the PDAM Makassar city.

In the context of bureaucracy in Indonesia which is very paternalistic, where staff (subordinate) work always depends on the leadership. Various studies show that the bureaucratic leadership of the still weak leadership at various levels or tiers. The mastery level of managerial leadership in general is still low, apart the capacity and awareness that leaders have an obligation to serve a very limited even a little they otherwise asked to be served.

Financial Accountability

Good accountability, will reduce any fraud in a government agency. With transparency and accountability, the parties that given the mandate to be more fearful act of cheating. At least act of cheating the company has a good accountability can be minimized when compared with establishments that do not even have adequate accountability.

Adequate accountability is responsibility coupled with good supervision, structured, there are strict sanctions if violated, and tying workers at the institution.

It has been supposed, government and high-ranking state agencies in Indonesia to fix the transparency and accountability in the institution that acts of fraud can be minimized. This is also done by the directors of PDAM Makassar.

Transparency is a very important concept and is becoming increasingly importance in line with the strong desire to continue to develop good governance practices that require special room of transparency in the whole process of implementation to government and community services. With words so on government at all levels, especially at the level of service that in direct contact with the beneficiaries of-service required to guarantee an open and accessible space by the stakeholder's of the various sources of information about the public-policy process of budget allocation for the implementation of such a policy and monitoring and evaluation of the implementation of the policy. Some point information regarding the actions of service providers, for example: the reason the background of actions, actions that are required and when and how to perform actions intended to be made available to stakeholders and the wider community. With free access to various information, can indirectly raise awareness society to assess the extent of alignments government - has accommodated basic needs for this- the expectations of society.

Transparency can also be regarded as an express commitment to honest, open and comprehensive view of the information needed by the public. Government transparency is a guarantee of access to the public in participating, especially in the decision-making process.

One of the problems facing the nation at the end of the new order are widespread cases of corruption that have developed since the beginning of the regime's power. Corruption as a good action by individuals and institutions that are directly detrimental to the State, is one that should be avoided in the effort towards attaining good governance. In addition to harming the State, corruption can hamper the effectiveness of the efficiency of the bureaucratic process and development as the main characteristics of good governance.

One of the causes rather than the transparency include the lack of transparency of any activities carried out either by individuals or organizations in the government.

Public accountability requires the public bureaucracy able to explain in a transparent (transparency) and open (openness) to the public mengenai what measures have been carried out. According Islamy Irfan (dalam Widodo, 2001: 35) transparency and disclosure are intended to explain how responsibilities are to be carried, what methods are used to carry out the task, how the reality of its implementation and what impact. Through the transparency of governance, the public is given the opportunity to know the policies that will be or have been taken by the government so that the public able to provide feedback or outcomes of the policy that has been taken by the government. Thus, people can personally know clearly and without any cover-up of the process of public policy formulation and implementation (Widodo, 2001: 35).

Thereby, the implementation of the principle of transparency, information regarding the determination of public policy will be open to all stakeholders, thus the public decision-making process will be able to be overseen by the stakeholders and out parties. Oversight is one of the criteria in accountability. Accountability meaningful accountability by creating conditions of mutual monitoring among all stakeholders. Control can be created if the transparency materialized so that all stakeholders have sufficient and accurate information about public policy and the process in the hope perbentukannya nunc public policies that could provide optimal results for all stakeholders. The existence of transparency and accountability contribute to the effectiveness, efficiency and equity in public management.

In addition to the creation of opportunities for oversight, transparency also answer questions about the process undertaken so that this disclosure is expected to be a feedback for the implementation of public management which is more accountable. Transparency is not followed by accountability does not guarantee the output of the implementation of public policy to be effective and efficient. This resulted in the poor performance of the administration and public services, public dissatisfaction (public) for services provided, and further, the community becomes no longer trust the government. If this is protracted, then the establishment of the government in spite of been through legitimate mechanisms that would not mean much in the public eye (Widodo, 2001: 36).

Accountability is a concept of ethics that is close to public administration of the government (the executive branch of government, legislature, parliament and the judiciary of Justice), which has several meanings, among others, it is often used synonymously with such concepts that can be justified (responsibility), questionable (answerability), which be able to be blamed (blameworthiness) and having a lack of freedom (liability) includes other terms that have

relevance in the hope of explaining one aspect of public administration or government, it actually has become centers of discussion related with problemabilities level in the public sector, non-profit enterprises, foundations and corporations.

One form of accountability of public service is accountability of funds, PDAM Makassar as the Company's organizational areas must necessarily be accountable use of public funds. The Makassar PDAM form of accountability for the funds is still closed.

CONCLUSION

Managerial Accountability in PDAM Makassar, measured from the four indicators, refer to the theory put forward by Yango, namely Efficient Use of Funds, Asset Usage Efficiency, Efficient Use of Human Resources and Other Resources (Leadership). From the research, either through interviews, documentary studies and direct observations in the field indicate that the efficiency indicator Use of Funds in PDAM Makassar, yet fully Efficient. Financial Accountability in PDAM Makassar, measured from the two indicators, refer to the theory put forward by Chandler & Plano, namely the use of funds Transparency and Accountability Use of Funds. From the research, either through interviews, documentary studies and direct observations in the field indicate that both indicators are not maximized in PDAM Makassar.

SUGGESTION

Based on the conclusion, then put forward suggestions which have implications for theoretical, methodological and practical as follows:

To ensure the same level of accountability PDAM Makassar, the managerial accountability and financial accountability, it is important to note and could even be applicable in order to ensure the quality of services in PDAM Makassar. Third Form of accountability is very suitable in practice in any organization, especially in bureaucratic organizations. Based from these results, it can be explained that, this research still leaves a lot of information that could not unfold properly and comprehensively. This study only describe how accountability, managerial, financial accountability, therefore, methodologically still need other approaches such as quantitative approaches to assess the extent of such Accountability and Quality of Public Services in PDAM Makassar. Based on the findings, discussion and conclusion of the study, the researchers formulate some practical implications that can be used as guidelines in the implementation of accountability in PDAM Makassar:

PDAM must Be consistent to run RKAP without intervention from any party and monitoring system tightened, PDAM should make an inventory of good assets and utilize the assets owned by the company with the best and perform treatments that routinely against assets owned, Professionalism employee must improved both the quality and PDAM should implement the strategy of human resource development in the organization, and PDAM Makassar should be more open and accountable to account for the use of funds.

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