

Accountability of Building Permit Services in Buton Regency

¹Rahmawati, ²La didi, ³Asrul

Program Studi Ilmu Administrasi Negara, Program Pascasarjana Universitas Dayanu Ikhsanuddin

Article Info	ABSTRACT
Keywords: Accountability, Building Approval Services (PBG)	This study aims to explore the accountability of building approval services at the Investment and One-Stop Integrated Service Office (DPMPTSP) of Buton Regency; procedures in building approval services, cost certainty, time standards and responsiveness. Data collection techniques are carried out through interview methods, observation, documentation, and online data search methods, data analysis techniques are carried out through data reduction, and drawing conclusions. The findings of this study indicate that the Accountability of Building Construction Permit Services in Buton Regency, as a whole, is not fully accountable, there are still several dimensions that are considered inadequate as follows: "1. The service procedure is not in accordance with the SOP contained in the standard service standards, the public still does not know much about the change in regulations from IMB to PBG, socialization has not been carried out so that the public is confused about taking care of building permits, 2. Transparent financing according to community expectations, financing is regulated in regional regulation number 6 of 2023 concerning Regional Taxes and Regional Retributions although there are still several points that are different from the previous IMB retribution, such as technical standard compliance inspection services, PBG issuance, and building inspections but are still carried out manually. 3. The time period for processing PBG regulations at the Buton Regency PUPR DPUPR is not in accordance with the applicable provisions and SOPs. During the transition period, the IMB regulation is still the patron in serving PBG permits which has an impact on the process of adapting online-based PBG licensing services, in terms of the division of the implementation of PBG licensing services involving two (2) agencies which has implications for the service process which takes a long time and is not on time". 4. The responsiveness of the PUPR Service of Buton Regency is quite good, the PUPR service and related officers quickly respond to complaints and complaints from the public so that the public can understand the mechanism of PBG licensing regulations.
This is an open access article under the CC BY-NC license 	Corresponding Author: Rahmawati Program Studi Ilmu Administrasi Negara, Program Pascasarjana Universitas Dayanu Ikhsanuddin rahma.wty9408@gmail.com

INTRODUCTION

Accountability is a process that is seen from the provision of fast, responsive, and low-cost public services. However, observing the conditions of the ideals of realizing an accountable government in Indonesia apparently remains an endless story. "Many factors cause it, some

of which are corruption, collusion, and nepotism, non-compliance with the law so that its enforcement is very weak, the use of power that exceeds reasonable limits, weak mental control of leaders, officials, and implementers of government bureaucracy. The spread of KKN practices (corruption, collusion and nepotism) in the life of the public bureaucracy is increasingly tarnishing the public's image of the public bureaucracy. It is realized that the condition of the implementation of public services by the bureaucracy in Indonesia is still faced with a government system that is not yet effective and efficient and the quality of human resources of the apparatus is inadequate".

One type of public service that is often in the spotlight is public services in the field of licensing. The problem that is still present today is that public services in the field of licensing are still not satisfactory, including the management of Building Approval (PBG). Of all types of licensing services, licensing services for PBG services are one of the services with a relatively low level of applicants. "In Buton Regency, it shows that PBG services are a type of service that is not yet significant, namely around 23, both individuals and housing developers (BPPT Licensing Profile Book for Buton Regency, 2023). This is because PBG permits have a very important role in building construction. The existence of this PBG is intended so that the district government can take a role in controlling the physical data collection of the city as a very important basis for planning, supervising, and regulating physical development in the district area, especially Buton Regency".

Based on the provisions of Article 1 paragraph 6 of the Law on Regional Autonomy No. 23 of 2014, it explains that the rights, authorities, and obligations of regional autonomy to regulate and manage their own government affairs and the obligations of the interests of the local community in the system of the Unitary State of the Republic of Indonesia. Furthermore, in the mandate of the Law, it can be a step for the regional government to organize its services in a systematic, measurable and accountable manner, Law Number 28 of 2002 concerning Buildings explains the function of building buildings, building requirements, building organization, the role of the community in organizing building buildings. Guidance in organizing building buildings, but then the Law has been amended by Law Number 11 of 2020 concerning Job Creation which regulates Building Construction Permits (IMB) which have been changed to Building Construction Approvals (PBG). "Several things regulated in the Law include: accessibility, namely the convenience provided for everyone, including people with special needs and the elderly, building development is carried out together with the relevant community, building owners and/or users who do not fulfill their obligations can be subject to administrative sanctions and/or criminal sanctions. As stated in Article 1 number 17 of the Government Regulation of the Republic of Indonesia Number 16 of 2021 concerning Buildings and Buildings, it is stated that Building Approval, hereinafter abbreviated as PBG, is a permit granted to the owner of a Building to build a new building, change, expand, reduce and/or maintain a Building in accordance with the technical standards of the Building".

According to Dwiyanto A, to measure the accountability of public service delivery in research, it can be seen through performance indicators which include: 1), Service references used by bureaucratic apparatus in the process of providing public services. These indicators reflect the principle of service orientation developed by the bureaucracy towards

the community of service users. 2), "Actions taken by bureaucratic apparatus if there are community service users who do not meet the specified requirements. 3. In carrying out service tasks, to what extent do the interests of service users receive priority from the bureaucratic apparatus. Meanwhile, Wabster and Waluyo (2007) explain accountability as a state that can be accounted for, responsible, and accountable. The meaning of accountability itself is: First, can be accounted for, can answer to superiors as humans are responsible to their God for what they have done. Second, have the ability to be accounted for explicitly, and third, something that can be calculated or accounted for".

Public service as the focus of the discipline of Public Administration remains interesting to observe, because the service provided by government officials to the public is still considered not good or unsatisfactory. This can be seen from the conclusion of Dwiyanto (2012) who conducted a survey in 20 provinces in Indonesia regarding the performance of public services. The results of the survey showed that although the implementation of regional autonomy did not worsen the quality of public services, in general the practice of organizing public services was still far from the principles of good governance.

The main focus for the Investment and One-Stop Integrated Service Agency (DPMPTSP) and PUPR of Buton Regency is to realize Accountability which is a requirement for the creation of good, democratic, and trustworthy governance. A government institution with public accountability means that the institution is always willing to be responsible for all activities entrusted by the people.

"Likewise, the community in carrying out control should have a great sense of responsibility for the common interest, not only for the interests of groups or classes. The responsibility of the community to carry out control over government institutions is a form of community participation. This is very important to get joint attention, because accountability itself is not only needed for the government, but also for the community. Accountability for the community should be accompanied by the existence of equal access facilities for all people to carry out control over the government".

From the description above, it shows that the accountability of public services related to the process has not been achieved, namely the provision of fast, responsive, and low-cost public services (Elwood: 2008). Therefore, it is a must for the Investment and One-Stop Integrated Service Office (DPMPTSP) of Buton Regency to be accountable in providing services that usually satisfy the community. A study is needed to be studied related to the accountability of building approval services at the Investment and One-Stop Integrated Service Office (DPMPTSP) of Buton Regency.

The objectives to be achieved in this research are in accordance with the problems that have been formulated, namely: to explore Accountability of building approval services at the Investment and One-Stop Integrated Services Agency (DPMPTSP) of Buton Regency; procedures in building approval services, cost certainty, time standards and responsiveness.

METHOD

In this study, the research design used is a qualitative design. Moleong (Moleong, 2010) stated that qualitative design is in the form of words, pictures, and not numbers. The

approach used in this study is a descriptive approach. Descriptive research is a study with the aim of obtaining a systematic, factual and accurate picture of the facts that occur in the field. (Moleong, 2010).

The types of data used as a basis to support this research (Moleong, 2010) are:

- a. "Primary data is obtained from two sources, namely observation and interviews. Observation is a source of data obtained through field observation activities".
- b. "Secondary data was obtained from tracing the documentation of institutions or agencies in the form of LAKIP of the Investment and One-Stop Integrated Service Office (DPMPTSP) and PUPR of Buton Regency, and the list of employee nominations and organizational structure of the Investment and One-Stop Integrated Service Office (DPMPTSP) and PUPR of Buton Regency".

Based on these considerations, the subjects or informants of the research are as follows: Head of Service, Head of Division , Building Permit service staff, Community members (service users) who have received services and are currently carrying out IBG services. The data collection techniques used in this study were carried out through the following steps:

1. "Observation, carried out by direct observation at the research location at the Department Investment and Integrated One-Stop Service (DPMPTSP) and PUPR Buton Regency to complete and support data/information obtained through interviews and research documentation".
2. "Interviews are where the writer communicates verbally or face to face (interviews)".
3. "Literature research. The purpose of this research is to study the theories and opinions of several sciences by reading various literature, magazines, newspapers and other types of scientific works".
4. "Documentation, namely a data collection technique by tracing documents related to regional tax revenue programs, regional contribution receipts to the performance of the Baubau City Regional Revenue Agency, such as work programs. Service Investment and Integrated One-Stop Service (DPMPTSP) and PUPR Buton Regency".

From the results of data collection, before being presented, it is reduced, namely the data obtained is written in the form of a report or detailed data. "The report is compiled based on the data obtained and then reduced, summarized, selected important things, the data results are sorted based on certain concept units, themes, and categories that will provide a sharper picture of the observation results and also make it easier for researchers to search for data again as an addition to previous data obtained if needed. Data display (data presentation) of the data obtained is categorized according to the main problem which is made in the form of a matrix so that it is easier for researchers to see the patterns of relationships between one data and another. Conclusion drawing verification or drawing conclusions obtained is still temporary, and it is possible that it will change if no supporting evidence is found in the next data collection stage".

RESEARCH RESULTS AND DISCUSSION

Accountability of Building Permit Services (PBG) at the Investment and One-Stop Service Office DPMPTSP Buton Regency

For studying the accountability of public services, especially PBG building permit services in Buton Regency, it is necessary to know the indicators and determining factors that influence it. In this study, the author uses analysis in accordance with a previously determined theory, namely the process accountability theory from Sheilla Ellwood, where the level of service is measured through the services provided.

The process of providing services will determine whether the implementation is in accordance with expectations or not. The process of assessing process accountability according to Sheila Elwood is influenced by four (4) indicators, namely service procedures, costs charged, service duration, and responsiveness of the service provider. The four indicators are described as follows:

Procedure

Based on the results of interviews with several community informants, most of them did not know about the PBG regulations, and because there were matters regarding buildings that caused them to find out for themselves. "The provision of socialization to the community about this PBG should have been provided from the beginning since this PBG regulation was issued in February 2022. Because the procedure for IMB services to PBG is different from the administrative and technical requirements. In addition, it is hoped that the PUPR Service and DPMPTSP will be more active in providing information regarding the importance of PBG regulations".

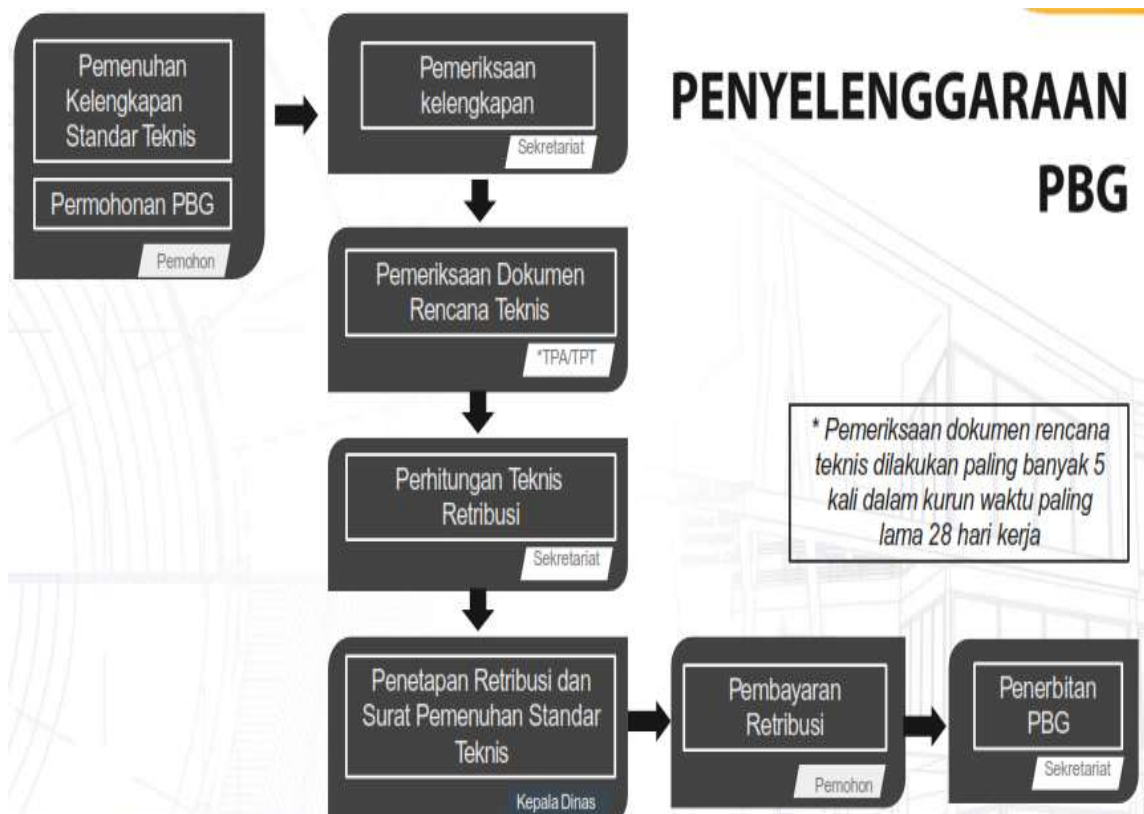
Since the issuance of Government Regulation Number 16 of 2021, the term IMB has been changed to PBG, the implementation procedures and requirements of this regulation have also changed. In the process, the SOP flow is different, the implementation stages are carried out in detail in each flow without anything being missed or added. The procedure flow for PBG services

Table 1 Requirements for PBG Regulation

NO	CONDITION	INFORMATION
1	General Data -KTP/KITAS information - KRK Information (City Plan Information) - Land Utilization Agreement Letter - Environmental Documents - Construction Planning Service Provider (Business Entity/Individual) - Licensed Architect Data - SKUB (For Religious Functions) *Mandatory - Proof of PBB payment in full - Land Certificate and Land Boundary Drawing	If the applicant experiences problems in the PBG and SLF submission process via SIMBG, please come to the DPMPTSP / PUPR Buton Regency for consultation or please contact the SIMBG support team. CS SIMBG (PBG/SLF) MOBILE PHONE. *****
2	Architectural Technical Data	
3	Technical Data Structure	
4	Electrical Mechanics Data	

Source: DPMPTSP Buton Regency, 2024

Table 2 PBG Flow



In the process of managing the PBG regulations, the implementation is carried out at the DPMPTSP / DPUPR of Buton Regency, the process flow starts from the applicant having to prepare the PBG requirements as stated in Figure 4 above. After the applicant has prepared and completed the PBG requirements, the applicant creates an account and logs in and inputs the requirements via the SIMBG website with the aim of submitting files online.

At this stage, the applicant only has to wait to see whether the file submission is rejected or accepted by the officer.DPMPTSP/ DPUPRButon Regency. If rejected, it means that there is something lacking from the applicant's requirements submitted, then the requirements must be completed again. And if accepted, then the online submission of files can proceed to the next procedure flow.

After the online file submission is received and verified by the service officerDPMPTSP/ DPUPRButon Regency then conducted a technical inspection in the field, whether the documents were in accordance with those submitted. "The next process after all administrative and technical requirements are completed, the calculation of the levy that has been stated in the SIMBG is carried out, the estimated cost and the applicant makes the payment and obtains a Certificate of Functional Eligibility (SLF) issued by the Buton Regency DPMPTSP officer".

The PBG regulation was made with the aim of simplifying the licensing process and not burdening service users if they want to process building permits. This was conveyed in

the results of an interview with Mr. AS, ST, as Head of the Public Works Division of the PUPR Department of Buton Regency, who stated that:

Based on the results of interview analysis from various informants, documentation studies conducted by the author and the results of observations in the field, the service procedures of the PBG regulations at the Buton Regency PUPR are still not optimal, because the service procedures are not in accordance with the SOP and the community still does not know much about changes to the PBG regulations. The lack of socialization is one of the causes that makes the community confused if they want to take care of building permits.

Cheap public services

Based on the provisions in Law Number 11 of 2020 concerning Job Creation, Government Regulation Number 16 of 2021, the IMB nomenclature was changed to PBG, which mandates that the Regency/City Regional Government must provide PBG no later than six months since the Government Regulation comes into effect and regarding Regional Taxes and Regional Levies in one Regional Regulation, then the Regional Government that already has a regional regulation on IMB Levies or Regional Taxes and Regional Levies therein, can still collect the said levies for a maximum of 2 (two) years from the date of enactment of Law Number 1 of 2022, namely January 5, 2024, as long as it provides PBG services in accordance with the provisions stipulated in Government Regulation Number 16 of 2021.

Regional Regulation (PERDA) regarding PBG Retribution in Buton Regency, the cost calculation process and collection implementation of which are carried out by the PUPR Service of Buton Regency. Based on Buton Regency Retribution Regulation Number 6 of 2023 concerning Regional Taxes and Regional Retributions, the PBG retribution index value, index scale, index code, PBG retribution unit price, and PBG retribution calculation.

Table 3 Components of Retribution

No	TYPES OF RETRIBUTION	CALCULATION
1.	Building maintenance fees	a. $NR = \text{Total Floor Area (LLt)} \times (\text{locality index} \times \text{SHST})$
	a. Building Approval Fee	$\times \text{Integrated Index (It)} \times \text{Built-up BG Index}$
	b. Building Infrastructure Retribution	b. $NR = V \times I \times \text{Ibg} \times \text{HSpbg}$
2.	PBG form provision fee includes building registration	Determined by the amount of procurement/printing costs for forms per set
3.	Situation Map	Determined according to process requirements

Source: Buton Regency Regulation No. 6 of 2023. Concerning Regional Taxes and Regional Retributions

The purpose of determining the amount of the levy fee is based on covering some or all of the costs of the issuance organizer which includes document issuance, administration, and the costs of the negative impacts of the issuance of the permit. "The amount of the cost of managing the licensing levy at the Buton Regency DPMPTSP is determined based on Buton Regency Regulation Number 6 of 2023 concerning Regional Taxes and Regional Levies. There are no additional costs incurred other than the costs that have been determined. This was conveyed in an interview with the Special Expert for the Implementation of Licensing and Non-Licensing Services for Development and the

Environment of the Buton Regency DPMPTSP”, namely AN as an informant in the researcher's research, which he stated that:

Based on the results of the analysis, interviews with several informants, field observations and documentation studies related to cost indicators, the Buton Regency DPMPTSP has complied with PERDA Number 6 of 2023 concerning Regional Taxes and Regional Retributions, where due to changes in the rules, considering that there are several points in the previous IMB retribution that are not the same, such as technical standard compliance inspection services, PBG issuance, and building inspections. In addition, this PBG regulation is seen from the perspective of a more transparent system mechanism and can avoid illegal levies outside the costs charged to the applicant.

Compliance with standards and time

Based on the SOP, the PBG regulation licensing process takes 28 working days from the time the applicant registers via the website.SIMBG until the building permit certificate is issued. In accordance with the SOP, the Buton Regency PUPR has a time period to complete the process of organizing public services to applicants with the available resource facilities to carry out tasks and obligations.

Based on the results of the analysis, interviews with several informants, the time period for processing PBG regulations at the Buton Regency PUPR is still not in accordance with the applicable provisions and SOPs. Because during the transition period of IMB regulations to PBG regulations, there were several impacts, especially the adaptation process in online-based licensing services and the division of implementation involving two (2) agencies, which became one of the obstacles that resulted in the PBG service process not being on time.

Responsiveness

Responsiveness is one of the indicators to measure the effectiveness and efficiency of public services in a government agency. "This is indicated by service providers who have not fully carried out their duties and responsibilities according to SOP and other things that are provisions in public services. A good level of responsiveness also shows the quality of the service officers. Because based on the three indicators above regarding timely service, it is not in accordance with SOP".

Based on the results of interview analysis with several informants and the results of observations in the field, related to the management of PBG, it can be concluded that the responsiveness of the PUPR Office of Buton Regency is quite good, because the new regulations that many people do not know yet make people seek information directly from the PUPR Office and the office provides a quick response to complaints and complaints that aim for the community to be able to better understand the mechanism of this latest regulation.

Discussion of Research Results

Compliance with regulations and SOP implementation

In the PBG service in Buton Regency for delivering information to the public, there is not much difference with the IMB service, but in the implementation of this PBG regulation, more emphasis is placed on the relevant agencies to be directly involved in the process of

providing information to the public, because the technical administration of PBG uses an online-based system.

"Based on the results of interviews with various informants, documentation studies conducted by researchers and the results of observations in the field, the service procedures for PBG regulations at the Buton Regency PUPR are still not optimal, because the service procedures are not in accordance with the SOP and the community still does not know much about changes to PBG regulations. The lack of socialization is one of the causes that makes the community confused if they want to take care of building permits, if studied scientifically, the Buton Regency PBG service needs to understand and systematically ensure the contextPBG Standard Operating Procedure (SOP) so that services can run optimally".

"Preparing SOPs helps organizations implement and carry out certain functions or activities in a more structured and coordinated manner (Darmayanti, 2017). The importance of SOPs in the company development process is also emphasized by Arief & Sunaryo (2020) that with SOPs, companies can have consistent standard standards, which in turn will help increase competitive advantage. By following SOPs, all activities and operational activities in the organization can be controlled and monitored properly. The implementation of SOPs in accordance with regulations will have a positive impact on organizational performance. This is because all operational activities carried out by employees will run according to the standards set out in the SOP. Thus, SOPs become an indispensable tool in an organization to achieve consistent and optimal results from the processes carried out".

Meanwhile, Hajar & Yuliani (2016) said that if you want optimal service, the apparatus must be able to prepare things in the SOP, namely: 1. "Consistency Along with its function as a work regulation or procedure, the SOP must remain consistent. High discipline from all parties involved is the main prerequisite in achieving the expected consistency. 2. Efficiency One of the crucial elements in the SOP is efficiency. With fast, careful, and precise implementation according to the objectives, the SOP ensures efficient use of resources. Measuring efficiency is important to identify potential losses. 3. Minimizing Errors SOPs act as definite guidelines that guide employees in working systematically. The presence of clear SOPs helps prevent errors that have a negative impact on the related agency or company. 4. Problem Solving In conflict situations between employees or with superiors, SOPs can be effective mediators. By referring to the right SOP, the parties involvedinvolved can resolve conflicts more easily and find solutions that comply with procedures". 5. Protection of Workers. The purpose of SOP is to protect employees in various aspects, including loyalty to the company and personal rights. SOP provides clear and systematic boundaries so that these issues do not cause problems that are difficult to overcome. 6. Work map. A structured SOP forms a regular work pattern and becomes a habit. By focusing on SOP, the company can achieve better progress. In addition, a clear work map also strengthens discipline in activities. 7. Problem Limitation.

The defense fortress in the SOP acts as a defense measure from external inspections, including from the government and business partners. SOP is able to withstand and handle public complaints or protests to prevent unwanted interference in the organization.

Cheap public services

From the statement of the community informant, related to administrative costs is still a problem because in the administrative requirements of the PBG regulations must prepare Licensed Architect Data and Construction Planning Service Providers (Business Entities/Individuals) which adds to the cost burden for the community in managing permits. The PBG Regulation aims to minimize the occurrence of illegal levies carried out by officers, after the applicant has verified the administrative requirements and has been technically checked in the field, then Automatically, the calculation of the proposed building fee will be listed on the SIMBG website and applicants can immediately find out how much the fee charged for processing the building permit is.

Based on the results of the analysis, interviews with several informants, "field observations and documentation studies related to cost indicators, the Buton Regency DPMPSTP has implemented it appropriately. Regional Regulation Number 6 of 2023 regarding Regional Taxes and Regional Retributions, considering that there are several points in the previous IMB retribution that are not the same, such as technical standard compliance inspection services, PBG issuance, and building inspections. In addition, this PBG regulation is seen from the perspective of a more transparent system mechanism and can avoid the occurrence of illegal levies outside the costs charged to the applicant".

As explained that in essence an organization of any form will certainly provide services to service users. "According to Boediono (1999) said that service is a process of helping others in a certain way that requires sensitivity and interpersonal relationships in order to create success. According to Sianipar (2006:6) a way of serving, helping, preparing, taking care of completing the needs, needs of a person or group of people means that the object being served is a community consisting of individuals, groups or organizations. With the concept above, it can be concluded that in providing services, employees must have skills and expertise in certain fields. Based on these skills and expertise, the apparatus or employees who serve the community have added value in certain skills so that they are able to help in completing the needs of individuals or organizations. Moenir (2000: 26) stated that service is "an activity carried out by a person or group of people based on material factors through certain systems, procedures and methods in order to fulfill the interests of others according to their rights". In addition, according to Fitzsimmons (1982) as quoted by Inu Kencana Syaffie (2006:116), he said that: 'Customer satisfaction with service quality can be defined as perception of received with expectation of service desire (meaning the satisfaction of people who need service can be interpreted by comparing how they view the service received with the service expectations they expect".

Service Cost According to Firdaus and Wasilah (2012) Cost is an expenditure or a sacrifice value to obtain goods or services that are useful for the future. Service costs are materials that must be spent by the community for payment after being given services, both services and others. Village service rates include: licensing, provision of clean water, public transportation, education, toll roads, irrigation and so on.

According to Philip Kotler (2019) Service quality is the performance offered by one person to another. Public service quality is a dynamic condition related to products, services, people, processes, and the environment that can meet expectations or even exceed them.

The characteristics of public service quality include: friendliness and politeness in providing a service, "service accuracy, adequate service facilities, timeliness in providing services, ease of providing services and supporting service attributes. Furthermore, it is explained that there are several factors that influence the level of public satisfaction with public services, namely service quality, service facilities and service costs. The first factor is service quality, service quality is the level of good or bad for the service provided. Regarding employee service to the level of public satisfaction, an employee should be able to provide good quality service to the public so that the public will feel happy and will not criticize the service provided. Good service, for example, in providing services, employees must be friendly, smile a lot and work sincerely. Conversely, if the service provided is bad, the public themselves will not be satisfied and will feel annoyed with the service provided". There are still many government employees in Indonesia who have not provided good quality service, this has become a sharp focus from the public on social media or directly. With the freedom of opinion and expression of aspirations, many people criticize and provide suggestions regarding the government's performance.

The second factor is service facilities, service facilities are something that is given either in the form of services to support the service process. "Now there are many facilities provided by the government to the public when taking care of important documents, for example a comfortable waiting room such as making a garden, this is intended so that the public does not feel bored when waiting in line, an air-conditioned waiting room and many other examples. The third factor is service costs, service costs are costs incurred by the public for services that have been provided by the government. The costs desired by the public are of course relatively cheap costs, especially if they are free. If these service aspects are carried out well, the level of public satisfaction will be very high. Therefore, government offices must provide good quality service, adequate facilities and relatively low costs so that all people can feel very good service and feel satisfied with what is provided by the government".

Compliance with standards and time

Time certainty in public services can be completed within a specified time period. Time certainty is one of the indicators of public service performance that is a reference for whether the service is running effectively and efficiently. Public services that are on time also affect the level of public satisfaction with the public services they receive. In connection with the change in regulations related to licensing. The Regional Regulation on PBG has been issued, so the management of licensing has used the PBG Regional Regulation.

Based on the SOP, the licensing process for Buton Regency PBG regulations takes 28 working days from the time the applicant registers through the SIMBG website until the building permit certificate is issued. In accordance with the SOP, the Buton Regency DPUPR has a time period to complete the process of providing public services to applicants with the available resource facilities to carry out tasks and obligations.

Based on the results of the analysis of interviews and observations of researchers, the time period for processing PBG regulations at the Buton Regency PUPR is still not in accordance with the applicable provisions and SOPs. "Because during the transition period of IMB regulations to PBG regulations and the many standards, several impacts have arisen,

especially the adaptation process in online-based licensing services and the division of implementation involving two (2) agencies, which is one of the obstacles that causes the PBG service process to be untimely. This is in line with the opinion of Diah Natalisa 2017 as Deputy for Public Services of the Ministry of Empowerment of State Apparatus and Bureaucratic Reform (PANRB) In the Article of the Ministry of Empowerment of State Apparatus and Bureaucratic Reform, that The implementation of public services within the scope of the Indonesian government is currently still facing various challenges and obstacles in its implementation. "All Regional Government Organizations Must Comply with Public Service Standards", the government's efforts to improve the quality of public services in Indonesia still encounter several major challenges, one of which is the low level of compliance in fulfilling public service standards by public service providers both at the central and regional levels. In reality, the availability of service standards in the implementation of public services is truly crucial because service standards are the foundation in the implementation of public services as stated in Law Number 25 of 2009 concerning Public Services to realize excellent and professional public services in meeting the needs of the community".

Further explained by Madeleine Yeza Titania et al., 2023 in her journal entitled that the Quality and Compliance of Public Services by the Government in Indonesia Based on Law Number 25 of 2009 concerning Public Services that the quality of public services still does not reflect significant excellent service. The level of compliance also affects the quality of public services provided to the community, this is due to the low level of commitment to compliance with government service standards, which has implications for deviations in the implementation of services, namely service maladministration.

Moh. Rizky Godjali et al (2021) in his journal entitled Improving Service Quality Through a Public Service Standard Compliance Model Based on Transparency and Citizen Participation at the Sindangsari Village Office and Pasir Karag Village, that the realization of public transparency and citizen participation in monitoring and maintaining the quality of service understanding can be driven by the high level of understanding and standards of the government as a public service provider.

Strengthened by (Khozin, 2020), that this contradictory situation will have an impact on the emergence of citizen complaints regarding the implementation of public services. Public service problems also occur in developed and democratic countries. Public services will never be free from public complaints. Therefore, the quality and guarantee of services to the public must be in accordance with the principles of governance to protect citizens from malpractice of authority in the provision of public services. In order to ensure the quality of service according to user expectations, norms, and criteria set out in the regulations, a public service standard is prepared. This is because the purpose of preparing public service standards itself is to provide services that can meet and satisfy customers or the community and provide a focus on service to customers or in this case the community (Nugroho and Halik, 2016).

For a public service unit, public service standards are mandatory to be prepared, determined and implemented because these standards are benchmarks or indicators for the provision of services for service implementers and users. With the existence of public

service standards, the hopes of the community as service users to receive the same service, wherever they live in Indonesia can be realized. This will certainly affect the justice and equality of public services received by the community.

Service standards are also a reference for measuring service effectiveness and measuring user satisfaction in a public service unit (Ombudsman RI, 2017). Public service standards regulated in the Regulation of the Minister of State Civil Apparatus Utilization and Bureaucratic Reform (PermenPanRB) Number 15 of 2014 concerning Public Service Standards are important to understand, both by service providers and the public as service users so that later public service standards are created that are in accordance with the guidelines or references set by the government. Ultimately, public service standards will improve the quality of public services. This is also related to where public service standards are the entry point for the less than satisfactory aspects of public services received by the public so far (Roudo, 2008).

Responsiveness

Responsiveness is a form of response from service providers to the community in the form of services provided. In this case, the form of response from the service provider is the PUPR Office of Buton Regency which provides services to the community/or users of building permit services. The form of response is related to timely service, comfortable service, the attitude of officers in responding to complaints and complaints from the community.

Based on the results of the analysis of interviews with several informants and the results of observations in the field, related to the management of PBG, it can be concluded that the responsiveness of the PUPR Office of Buton Regency is quite good, because the new regulations that many people do not know about make people seek information directly from the PUPR Office and the office provides a quick response to complaints and complaints that aim for the community to be able to better understand the mechanism of this latest regulation. "This is reinforced by the Opinion Levine in Dwiyanto (20016: 143-144) To assess the quality of public services itself, there are a number of indicators that can be used. Public service products in a democratic country must meet at least three indicators, namely: 1. Responsiveness, is the responsiveness of service providers to the hopes, desires, aspirations and demands of service users. 2. Responsibility, is a measure that shows how far the process of providing public services is carried out in accordance with the principles or provisions of the correct and established administration and organization. 3. Accountability, is a measure that shows how much the process of organizing services is in accordance with the interests of stakeholders and the norms that develop in society".

Fitzsimmons in Sedarmayanti, (2004: 90), stated that responsiveness is the awareness or desire to help consumers and provide fast service. Responsiveness is included as one of the performance indicators because responsiveness directly describes the ability of public organizations in carrying out their missions and objectives, especially to meet the needs of the community (Tangkilisan, 2005: 177). Low responsiveness is indicated by the misalignment between existing services and community needs. "This indicates the failure of an organization in realizing the goals and missions of the organization. Responsiveness or responsiveness is the ability of an organization to identify community needs, prioritize

needs, and develop them into various service programs. Responsiveness measures the responsiveness of an organization to the hopes, desires and aspirations, as well as the demands of citizens who use the service. Responsiveness is related to the speed of response made by complaint service officers in meeting the needs of the community as service users who need complaint services. At this time, the community really needs public services, both at the ministerial and non-ministerial levels formed by the president. However, the reality is that at this time the government is still trying to realize it, even though the current conditions are experiencing many shortcomings. This is evident from the many reports of complaints about poor public services to the National Ombudsman Commission”.

Therefore, to improve the Accountability of Public Service Provision, especially PBG licensing services, the Buton Regency Government can make various government efforts to fulfill the basic needs and civil rights of every citizen for goods, services, and administrative services provided by public service providers. “It is realized that the condition of accountability for the implementation of public services is still faced with the Buton Regency government system which is not yet effective and efficient and the quality of human resources of the apparatus which is not yet adequate. This can be seen from the many complaints and complaints from the public both directly and through the mass media, concerning bureaucracy, there is no certainty of the completion period, the costs that must be incurred, non-transparent requirements, the attitude of officers although quite responsive in PBG services, but still creates a less than good image of the Buton Regency Government in PBG services”.

So to realize accountability in the implementation of public services, the local government of Buton Regency must be supported by the availability of several aspects such as adequate human resources/employees both in quantity and quality, have accountability for each program that is currently being run, but each program run by the region must be accountable in terms of compliance with procedures, certainty of costs, transparent financing, compliance with standards and time (unclear time, fast, precise and careful service and responsive so that PBG licensing services are of high quality, and can be well received by the people of Buton Regency.

CONCLUSION

Based on the research results, it can be concluded that: Accountability of Building Permit Services in Buton Regency, as a whole, is not fully accountable, there are still several dimensions that are considered inadequate as follows: Compliance with procedures: services from PBG regulations at the Buton Regency PUPR are still not optimal, this is because the implementation of service procedures is not in accordance with the SOP contained in the standard service standards and the public still does not know much about changes in regulations from IMB to PBG, because socialization has not been carried out, this is one of the causes that makes the public confused if they want to take care of building permits. Cheap public services: Certainty of costs, transparent financing is in accordance with public expectations but is not yet fully optimal even though DPMPTSP Buton Regency has complied with PERDA Number 6 of 2023 concerning Regional Taxes and Regional

Retributions, so that there are several points in the previous IMB retribution that are not the same as those applied to PBG, such as technical standard compliance inspection services, PBG issuance, and building inspections are still partly done manually. However, on the other hand, this PBG regulation is seen in terms of its system mechanism, some of which are more transparent so that it can avoid illegal levies outside the costs charged to the applicant. Compliance with standards and time, The time period for processing PBG regulations at the Buton Regency PUPR is still not in accordance with the applicable provisions and SOPs. Because during the transition period, IMB regulations to PBG regulations caused several impacts, especially the adaptation process in online-based licensing services and the division of implementation involving two (2) agencies, which became one of the obstacles that resulted in the PBG service process not being on time and complete, the issuance service took a long time. Responsive public service, The responsiveness of the PUPR Office of Buton Regency is quite good, because the new regulations that many people do not know yet make people seek information directly from the PUPR Office and the office provides a quick response to complaints and complaints that aim for the public to be able to better understand the mechanism of this latest regulation. Suggestions bFor further researchers who are interested in this research, it is expected to continue and develop it again with more updated and different theories, both in terms of methods and analysis techniques to be used. Conducting deeper information mining or re-examination of the results of the accountability of building permit services in Buton Regency. So that it can encourage Building Permit Services in Buton Regency to be more accountable.

REFEERENCES

- Abdulla, Faisal. 2009. *Jalan Terjal Good Governance: Prinsip, Konsep & Tantangan Dalam Negara Hukum*. Pukab: Makassar.
- Afriani, Karin dan Fathul Wahid. 2009. *Dampak E-Goverment pada Good Governance: Temuan Empiris dari Kota Jambi*. Seminar Nasional Aplikasi Teknologi Informasi. Yogyakarta.
- Akhmaddan Haedar Akib. 2014. *Implementasi Kebijakan Pelayanan Izin Mandiri Bangunan (Studi pada Kantor Pelayanan Terpadu Kabupaten Gowa)*. Ad'ministrare, Vol.1, No.1.
- Ahmad, Badu. 2018. *Pelayanan Publik Teori dan Praktik*. Manggu Makmur Tanjung Lestari: Bandung.
- Alamsyah, Dedi. 2012. *Manajemen Pelayanan Kesehatan*. Nuha Medika: Yogyakarta.
- Azwar, Azrul. 2011. *Pengantar Administrasi Kesehatan*. Bina Rupa Aksara: Tangerang.
- Chandler, Ralph C and Plano Jack C. 1992. *The Public Administratio Dictionary Singapore*. John Wilwy & Sons.
- Dwiyanto, Agus. 2014. *Mewujudkan Good Governance Melalui Pelayanan Publik*. Yogyakarta: Universitas Gajah Mada.
- Dwiyanto, dkk. (2002). *"Reformasi Birokrasi publik di Indonesia" Pusat Studi kependudukan dan kebijakan UGM*. Yogyakarta.
- Duadji, Noverman, 2013, *Menejemen Pelayanan Publik (Wacana Konsep, Teori dan Problema Pelayanan)*, Bandar Lampung : Universitas Lampung.

- Ellwood, Sheila. (2008). *Parish and Town financial AccountabilityManagement*, Local Government Studies.
- Geonawan. 2009. *Panduan Mengurus Sertifikat Tanah dan Propesi*. Yogyakarta: Galang Press.
- Hardiansyah.2011. *Kualitas Pelayanan Publik*. Yogyakarta:Gava Media
- Juliantara.2005.*PeningkatanKapasitasPemerintahDaerahDalamPelayanan Publik*.Yogyakarta:Pembaruan
- Hayat. 2017. *Manajemen Pelayanan Publik*.Rajawali Pers: Jakarta
- KeputusanMentriPAN Nomor.26/KEP/M/.PAN/6/2004tentangPedoman Umum Penyelenggaraan Publik.
- Kumorotomo,Wahyu.2005.*AkuntabilitasBirokrasipublik:Sketsapadamasa transisi*. Yogyakarta: Pustaka Pelajar.
- Kohler,1995,*Reportingontheentity'scontrolstructure*,Managerialfinancial accountability, performance accountability
- Laksmi, Fuad dan Budiantoro. 2008. *Manajemen Perkantoran Modern*. Pernaka: Jakarta.
- Lukman, Sampara. 2004. *Manajemen Kualitas Pelayanan*. STIA-LAN Press: Jakarta.
- PeraturanDaerahKotaParepareNomor10Tahun2011-2031tentangRencana Tata Ruang Wilayah Kota Parepare.
- Pasolong, Harbani. 2012. *Metode Penelitian Administrasi Publik*. Alfabeta: Bandung.
- Prasojo, Eko. 2006. *Kinerja Pelayanan Publik Persepsi Masyarakat terhadap Kinerja, Keterlibatan dan Partisipasi dalam Pelayanan Pendidikan, Kesehatan dan Kependudukan*. Yappika: Jakarta.
- Raba,Manggaukang.2006.*AkuntabilitasKonsepdanImplementasi*.MalangUUM Press.
- Ratminto, Winarsih Septi Atik. 2005. *Manajemen Pelayanan Pengembangan Model Konseptual Penerapan Citizen's dan Standar Pelayanan Menimal.*. Yogyakarta: Pustaka Pelajar.