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PUBLIC SERVICE ACCOUNTABILITY IN BUILDING PERMIT SERVICES: A CASE STUDY OF ONE-STOP INTEGRATED INVESTMENT AND SERVICES AGENCY IN MAKASSAR CITY, INDONESIA

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Abstract

This study investigates public service accountability in building permit services through an in-depth case study of a One-Stop Integrated Investment and Services Agency in a major Indonesian city. Despite widespread digitalization initiatives aimed at improving transparency and efficiency in permit processing, significant accountability gaps persist in developing country contexts. Employing a qualitative case study approach, this research collected data through semi-structured interviews with eight purposively selected informants representing multiple stakeholder perspectives, direct observation of service delivery processes, and comprehensive document analysis of regulatory frameworks, standard operating procedures, and performance reports. The study examines accountability across five critical dimensions: financial, performance, procedural, political, and social accountability. Findings reveal uneven accountability implementation, with financial accountability demonstrating the strongest performance through automated fee calculation systems and multi-layered audit mechanisms, effectively eliminating financial manipulation opportunities despite citizen comprehension gaps. Performance accountability exhibits concerning deficits, with only 65-68% of applications achieving on-time completion within statutory timeframes, primarily due to inter-agency coordination failures, technological infrastructure limitations, and human resource constraints. Procedural accountability shows substantial formalization through comprehensive standard operating procedures, yet encounters implementation challenges stemming from applicant unfamiliarity, regulatory adaptation lags, and cross-agency inconsistencies. Political accountability operates through extensive formal reporting mechanisms but demonstrates limited substantive citizen participation in policy formulation. Social accountability emerges as a relative strength, with staff exhibiting genuine service orientation and responsiveness, though structural constraints impede comprehensive problem resolution. The research contributes practical recommendations for strengthening accountability through interactive transparency tools, formalized inter-agency agreements, simplified procedural guides, participatory policy development processes, and systematic citizen feedback integration, highlighting that technological solutions alone cannot guarantee meaningful accountability without corresponding organizational culture transformation and institutional capacity development.

Keywords: public service accountability, building permit services, one-stop service, service delivery performance, governance reform.

INTRODUCTION

Good governance has become a fundamental prerequisite for sustainable development and democratic consolidation in developing countries, with public accountability serving as its cornerstone (Barbera et al., 2025). The implementation of effective governance principles requires a delicate balance among three key pillars: citizens, government, and the private sector, working cohesively to ensure transparent and responsive public service delivery (Moon, 2020). In this context, public service accountability emerges not merely as a bureaucratic requirement but as a critical mechanism for ensuring that government activities align with societal values and genuinely address citizens' needs. Digital transformation initiatives in public service delivery have gained significant momentum globally, with building permit services representing a particularly strategic area for governance reform due to their direct impact on urban development, economic growth, and regulatory compliance (Mêda et al., 2024; Fauth et al., 2024). The transition from traditional paper-based permit systems to integrated digital platforms, exemplified by One-Stop Service (OSS) models, reflects broader

efforts to enhance transparency, reduce bureaucratic complexity, and improve accountability in government-citizen interactions (Chakraborty & Kubbe, 2024).

Public accountability represents a multidimensional concept encompassing the obligation of public institutions to provide comprehensive reporting, disclosure, and answerability to citizens who hold the authority to demand such accountability (Rock, 2020). Contemporary accountability frameworks extend beyond mere compliance with rules and procedures to encompass transparency, responsiveness, and the delivery of equitable outcomes to all stakeholders. Recent scholarship emphasizes that accountability mechanisms must be embedded throughout the policy cycle—from planning and budgeting to implementation and evaluation—to effectively combat corruption and enhance service quality (Transparency International, 2024). In the context of public service delivery, accountability operates through multiple channels: hierarchical accountability within bureaucratic structures, legal accountability through regulatory frameworks, professional accountability grounded in service standards, and social accountability through citizen engagement and oversight mechanisms (Heinzel, 2024). The digitalization of public services has introduced new dimensions to accountability, enabling real-time monitoring, data-driven decision-making, and enhanced transparency, while simultaneously creating challenges related to data privacy, algorithmic bias, and the digital divide (Androniceanu et al., 2022). For developing countries like Indonesia, strengthening public accountability in service delivery remains critical for building citizen trust, attracting investment, and achieving sustainable development goals (International Budget Partnership, 2024).

Building permit systems serve as essential regulatory instruments for ensuring construction compliance with safety standards, land-use regulations, and environmental requirements, while also contributing significantly to local government revenue generation (Ataide et al., 2023). Traditionally, building permit processes have been characterized by complexity, lengthy processing times, multiple approval stages, and limited transparency—factors that contribute to inefficiencies, corruption vulnerabilities, and negative impacts on economic development (Paduano et al., 2023). The global movement toward digitalization of building permits has gained substantial momentum since 2020, driven by the need to streamline bureaucratic procedures, enhance transparency, and improve service delivery efficiency (Digital Building Permit Conference, 2024). Advanced economies have pioneered the implementation of Digital Building Permit (DBP) systems that integrate Building Information Modeling (BIM), automated compliance checking, and real-time tracking mechanisms, resulting in significant reductions in processing time and improvements in regulatory compliance (Shahi et al., 2019; Soliman-Junior et al., 2021). Research indicates that digital transformation in building permits not only enhances operational efficiency but also strengthens accountability by creating comprehensive audit trails, reducing opportunities for discretionary decision-making, and enabling multi-stakeholder monitoring of the permit process (Mercury Engineering, 2024). However, the implementation of digital permit systems in developing countries faces distinct challenges including limited technological infrastructure, capacity constraints, resistance to change within bureaucratic structures, and concerns about data security and privacy (APEC, 2022).

The One-Stop Service (OSS) model, also known as One-Stop Integrated Investment and Services Agency (PTSP - Pelayanan Terpadu Satu Pintu), represents a significant administrative reform initiative aimed at consolidating multiple permit and licensing services under a single institutional framework (United Nations E-Government Survey, 2024). This model emerged from New Public Management reforms that emphasize customer orientation, service integration, and process efficiency in public administration. The OSS approach promises several accountability-enhancing features: centralized service delivery reduces opportunities for rent-seeking behavior across multiple agencies, standardized procedures promote consistency and fairness, digital tracking systems enable real-time monitoring of application status, and consolidated oversight mechanisms facilitate more effective quality control and performance evaluation (Fauth et al., 2024). However, empirical evidence from various jurisdictions reveals that the mere establishment of OSS structures does not automatically guarantee improved accountability outcomes (Noardo et al., 2024). Research has documented persistent challenges in OSS implementation including inadequate inter-agency coordination, insufficient staff capacity and training, unclear standard operating procedures, limited stakeholder engagement, and weak monitoring and evaluation systems (World Economic Forum, 2024). Furthermore, the transition from traditional permit systems to digital OSS platforms often encounters resistance from entrenched interests, procedural ambiguities during the migration period, and inadequate change management strategies that undermine the intended accountability improvements (Transparency International, 2024).

Indonesia has made significant strides in public service reform through the nationwide implementation of OSS systems for investment and licensing services, with local governments adapting this model to their specific contexts (Open Government Partnership, 2024). Makassar City, as the provincial capital of South Sulawesi and the largest urban center in Eastern Indonesia, has experienced rapid urbanization and economic growth, creating substantial demand for construction permits and effective spatial planning management. The city's Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu (DPM-PTSP - Investment and One-Stop Integrated Service Agency) was established to streamline permit processes, including the Building Construction Approval (PBG - Persetujuan Bangunan Gedung), which replaced the previous Building Construction Permit (IMB - Izin Mendirikan Bangunan) following the enactment of the Job Creation Law (UU Cipta Kerja) in 2020. Despite the implementation of the Integrated Building Information Management System

(SIMBG - Sistem Informasi Manajemen Bangunan Gedung) and various digitalization initiatives, service delivery performance reveals persistent accountability challenges. Analysis of operational data indicates that while the agency processed 1,100 PBG applications in 2023 and 1,250 in 2024, on-time completion rates remain suboptimal at 65% and 68% respectively, meaning that approximately one-third of applicants experience delays exceeding the 28-working-day statutory deadline. Citizen complaints remain substantial, with 102 reports recorded in 2023 and 95 in 2024, primarily concerning processing delays, lack of information transparency, and allegations of unofficial payments. The disconnect between target and actual revenue realization—with only 77% achievement in 2023 (Rp 10.8 billion against a target of Rp 14 billion) and 78% in 2024 (Rp 11.7 billion against Rp 15 billion target)—suggests significant leakage in the revenue collection system and potentially indicates the prevalence of unauthorized construction without proper permits.
Table 1 presents comprehensive performance indicators for Makassar City's DPM-PTSP building permit services for 2023-2024, revealing several critical accountability challenges:

Table 1. Building Permit Service Performance Indicators in Makassar City DPM-PTSP (2023-2024)

Indicator	2023	2024	Trend Analysis
Total PBG Applications	1,100	1,250	+13.6% increase
On-Time Completion Rate	65%	68%	+3% improvement
Delayed Applications	385 (35%)	400 (32%)	Absolute increase despite rate decrease
Citizen Complaints	102	95	-6.9% decrease
Buildings Without Permits	190 cases	215 cases	+13.2% increase
Target Revenue (Rp billion)	14.0	15.0	+7.1% target increase
Actual Revenue (Rp billion)	10.8	11.7	+8.3% realization increase
Revenue Achievement Rate	77%	78%	Marginal improvement
Revenue Gap (Rp billion)	3.2	3.3	Persistent shortfall
Community Satisfaction Index	74.5	76.3	+2.4% improvement
Processing Time (average days)	32	30	Slight improvement but exceeds standard

Source: Compiled from Makassar City DPM-PTSP Annual Reports and Field Data

The data reveals several concerning patterns that indicate systemic accountability deficits. First, the persistent gap between processing time standards (28 days) and actual performance (30-32 days) suggests inadequate process management, insufficient resource allocation, or procedural bottlenecks that require systematic investigation. Second, the substantial number of buildings constructed without permits (190 in 2023, increasing to 215 in 2024) points to fundamental weaknesses in both preventive enforcement mechanisms and the regulatory oversight system, which undermines spatial planning integrity and potentially creates public safety hazards. Third, the consistent revenue gap of approximately 20-23% between targets and realization raises questions about the accuracy of revenue projections, effectiveness of collection mechanisms, potential evasion through informal channels, and the adequacy of audit and monitoring systems. Fourth, while the Community Satisfaction Index shows gradual improvement from 74.5 to 76.3, these scores remain in the "good" rather than "excellent" category, indicating that substantial room exists for service quality enhancement, particularly in areas of information transparency, procedural clarity, and responsive communication. These empirical findings align with broader research documenting accountability challenges in building permit systems across developing countries, where digital transformation initiatives often fail to address underlying governance deficits related to institutional capacity, political will, stakeholder coordination, and accountability culture (Fauth et al., 2024; Noardo et al., 2024).
Despite growing academic and policy interest in digital government transformation and accountability in public service delivery, significant knowledge gaps persist regarding the mechanisms through which OSS models influence accountability outcomes in building permit services within developing country contexts. Existing research has predominantly focused on two streams. First, scholars have extensively analyzed the technical dimensions of digital building permit systems, examining issues such as BIM integration, automated compliance checking, and system architecture (Soliman-Junior et al., 2021; Ataide et al., 2023; Mêda et al., 2024). This technical focus, while valuable, often overlooks the governance and accountability implications of digitalization processes. Second, research on public accountability in developing countries has primarily examined macro-level institutional frameworks, anti-corruption initiatives, and transparency mechanisms (Transparency International, 2024; Chakraborty & Kubbe, 2024), without sufficient attention to specific service delivery contexts such as building permits where accountability challenges manifest in distinctive ways. Two recent studies provide important but incomplete insights relevant to this research. Fauth et al. (2024) developed a comprehensive taxonomy for organizing knowledge about building permit system digitalization across European jurisdictions, identifying key process variations and stakeholder relationships, but their analysis remained at a high level of abstraction without examining actual accountability outcomes in operational contexts. Similarly, Noardo et al. (2024) conducted a comparative analysis of building permit processes across European countries, documenting procedural characteristics and patterns, but acknowledged that their research "often fails to delineate the responsibilities and roles of stakeholders,

thereby limiting the ability to design and implement process evolution that is accepted and supported by all involved parties." Neither study examined the Indonesian context or developing country environments where institutional capacity constraints, resource limitations, and governance challenges create distinctly different accountability dynamics compared to developed economies. This research addresses these gaps by providing an in-depth empirical analysis of accountability mechanisms within Makassar City's building permit service delivery system, examining how the OSS model operates in practice, identifying specific accountability deficits through multiple data sources, and analyzing the organizational, procedural, and systemic factors that enable or constrain accountability in a rapidly urbanizing Indonesian city context.

This study aims to comprehensively investigate public service accountability in building permit services through an intensive case study of Makassar City's DPM-PTSP. The specific research objectives are: (1) to analyze the dimensions and mechanisms of accountability in the building permit service delivery system, examining how transparency, answerability, enforcement, and responsiveness are manifested in operational practice; (2) to identify the factors—organizational, procedural, technological, and environmental—that influence accountability performance in PBG services, including both enabling conditions and constraining barriers; (3) to evaluate the effectiveness of existing accountability mechanisms including digital systems, standard operating procedures, oversight structures, and complaint handling processes in ensuring service quality and regulatory compliance; and (4) to develop evidence-based recommendations for strengthening accountability frameworks in building permit services that are applicable to Makassar City and potentially transferable to similar urban governance contexts in Indonesia and other developing countries. By addressing these objectives, this research contributes both theoretically to the literature on public accountability and service delivery in developing countries, and practically to efforts aimed at improving governance quality, regulatory effectiveness, and citizen satisfaction in urban infrastructure management systems.

RESEARCH METHODS

This study employs a qualitative case study approach to investigate public service accountability in building permit services at Makassar City's DPM-PTSP. Following Creswell's (2018) methodological framework, the case study design enables in-depth exploration of accountability phenomena within their real-world context, where the boundaries between phenomenon and context are not clearly evident. Data were collected through three complementary methods: semi-structured interviews with eight purposively selected informants representing multiple stakeholder perspectives (one head of DPM-PTSP, one secretary, one head of licensing division, one head of PBG section, one front office officer, one back office verifier, and two PBG applicants from individual and business sectors), direct observation of service delivery processes including staff-citizen interactions and workflow procedures, and document analysis of regulatory frameworks, standard operating procedures, performance reports, and service agreements. The purposive sampling strategy ensured participation of individuals with direct knowledge, experience, and involvement in PBG service delivery and accountability mechanisms. Data analysis followed Miles and Huberman's (1994) interactive model, comprising three concurrent phases: data reduction to identify relevant patterns and themes aligned with the research focus, data display through narrative descriptions and categorical frameworks to facilitate comprehension of the investigated situation, and conclusion drawing with continuous verification throughout the research process to ensure scientifically defensible findings. Validity was established through triangulation of data sources by cross-checking information obtained from interviews, observations, and documents, and through member checking whereby informants verified the accuracy of data attributed to them, ensuring that findings authentically represent their perspectives and experiences. Reliability was maintained through systematic documentation of research procedures, consistent application of data collection protocols, and detailed audit trails that enable the research process to be traced and verified, thereby ensuring the trustworthiness and credibility of the findings in accordance with Lincoln and Guba's (1985) criteria for qualitative research rigor.

RESULTS AND DISCUSSION

Financial Accountability

The financial management system for building permit services in Makassar City demonstrates a high degree of digitalization and systematization that significantly enhances accountability mechanisms. The automated fee calculation system, integrated between DPM-PTSP's platform and the Regional Revenue Agency (Bapenda), eliminates manual intervention in tariff determination by automatically computing fees based on multiple technical variables including building function, total floor area, number of stories, risk classification, and zoning designation. This automation architecture creates a transparent fee structure where applicants receive instant, standardized cost calculations without possibility of staff manipulation or arbitrary pricing. Non-cash payment protocols, implemented exclusively through designated regional banks, digital payment channels, QRIS systems, and virtual accounts, further strengthen financial controls by removing direct cash handling from service delivery processes. Transaction recording occurs automatically within the integrated system, generating monthly financial reports subject to quarterly inspections by the Regional In-

spectorate and annual audits by the Supreme Audit Agency (BPK), thereby establishing multi-layered oversight mechanisms. Public access to fee information exists through official website portals and informational displays at service counters, though interview data reveals significant knowledge gaps: approximately 60% of applicants only become aware of costs after registration, 30% understand fees through prior experience, and 10% require front office assistance to comprehend the fee structure, indicating persistent challenges in fee transparency communication despite technological infrastructure.

When examined through Ellwood's (2015) framework on public sector financial accountability, which emphasizes that effective financial reporting must serve diverse stakeholder needs beyond mere compliance, Makassar's system demonstrates strengths in vertical accountability mechanisms—upward reporting to audit authorities—while exhibiting weaknesses in horizontal accountability to citizen stakeholders. The automated digital system aligns with contemporary public financial management principles that prioritize systematic control over discretionary authority, yet the gap between technical transparency (information availability) and functional transparency (information comprehensibility) suggests that technological solutions alone cannot guarantee meaningful accountability. The finding that 70% of applicants lack proactive understanding of fee structures indicates that information disclosure requires active facilitation and education strategies to achieve genuine accountability outcomes. To address these transparency gaps, implementation of interactive fee estimation tools with plain-language explanations, complemented by systematic public education campaigns on PBG cost calculation methodologies, would enhance citizen comprehension and strengthen social accountability dimensions (Fauth et al., 2024).

Performance Accountability

Performance accountability in PBG service delivery exhibits a mixed pattern of achievement and persistent challenges that reflect systemic capacity constraints rather than individual staff performance deficiencies. The DPM-PTSP has established comprehensive performance frameworks incorporating Standard Operating Procedures (SOP), Service Standards (SP), Key Performance Indicators (KPI), and strategic planning documents that define target completion timeframes typically ranging from 7 to 14 working days depending on technical complexity. However, empirical evidence demonstrates substantial implementation gaps between normative standards and actual performance. Data analysis reveals that only 65-68% of applications achieve on-time completion within the statutory 28-day maximum period, meaning approximately one-third of applicants experience processing delays that undermine service predictability and accountability. The primary bottlenecks identified through document analysis and observational data include incomplete application submissions from applicants (reflecting inadequate pre-submission guidance), technical system malfunctions in the OSS-RBA platform (indicating infrastructure fragility), insufficient technical verification staff capacity (revealing human resource allocation problems), and suboptimal inter-agency coordination mechanisms (demonstrating organizational fragmentation).

Table 2. Performance Accountability Indicators

Performance Dimension	Standard/Target	2023 Achievement	2024 Achievement	Accountability Gap
Processing Time (days)	≤28 working days	32 average days	30 average days	+2-4 days delay
On-Time Completion Rate	100%	65%	68%	32-35% gap
Application Volume Processed	1,100 target	1,100 (100%)	1,250 (113.6%)	Target exceeded
Technical Verification Time	7-10 days	12-15 days	11-14 days	+4-5 days delay
Inter-agency Response Time	3-5 days	7-10 days	6-9 days	+3-4 days delay
Staff Productivity (apps/staff/month)	15 applications	12 applications	13 applications	-13-20% below target

Source: DPM-PTSP Performance Reports 2023-2024 and Field Research Data

Performance evaluation mechanisms operate through multiple channels including weekly coordination meetings, daily monitoring by service coordinators, and supervisory oversight by division heads, with recognition programs for high-performing staff and coaching interventions for underperformers. This evaluation architecture aligns with Ellwood and Garcia-Lacalle's (2015) observation that public sector accountability requires adaptation beyond simple hierarchical controls to address the unique stakeholder relationships in government service delivery. The performance challenges identified—particularly inter-agency coordination failures—reflect what Ellwood terms the "accountability complexity" of networked governance arrangements where responsibility is distributed across multiple organizational boundaries without corresponding integration mechanisms. The evidence suggests that performance accountability deficits stem primarily from structural-systemic factors (technological infrastructure limitations, cross-agency coordination protocols, resource allocation) rather than individual staff accountability failures. Enhanced performance accountability requires systematic interventions including technological infrastructure stabilization, formalized inter-agency service level agreements with specified response timeframes, capacity development through staff augmentation or

workload rebalancing, and implementation of comprehensive performance dashboards that enable real-time monitoring and proactive bottleneck identification (Noardo et al., 2024).

Procedural Accountability

Procedural accountability in PBG service delivery demonstrates substantial formalization through documented standard operating procedures that delineate six sequential stages: (1) online application submission via OSS-RBA platform, (2) administrative verification by front office and back office personnel, (3) technical verification by relevant technical agencies, (4) fee calculation and notification, (5) payment processing through designated channels, and (6) permit document issuance. Each procedural stage possesses dedicated SOPs specifying workflow sequences, responsible actors, documentation requirements, and completion timeframes, thereby creating a comprehensive procedural framework that theoretically ensures consistency, predictability, and fairness in application processing. Observational evidence confirms that staff generally adhere to formal procedural protocols, with systematic documentation of each processing stage within the digital management system creating audit trails that enable retrospective accountability assessment. However, procedural implementation encounters significant practical challenges that undermine procedural accountability effectiveness. Primary impediments include applicant unfamiliarity with procedural requirements despite publicly available SOP documentation (indicating inadequate accessibility or comprehensibility of procedural guidance), frequent regulatory changes that create temporal gaps between policy updates and SOP revisions (generating procedural ambiguity during transition periods), and coordination inconsistencies between DPM-PTSP and technical verification agencies that produce procedural variations across similar application types (undermining procedural standardization principles).

Internal oversight mechanisms for procedural compliance operate through hierarchical supervision with Section Heads, Division Heads, and Internal Supervisory Officials conducting regular procedural audits, supplemented by periodic inspections from the Regional Inspectorate that examine procedural adherence and investigate reported deviations. Procedural violations trigger graduated responses including staff coaching, formal warnings, work process adjustments, and documentation of corrective actions, establishing accountability enforcement mechanisms for procedural non-compliance. Examined through Ellwood's (2002) conceptualization of procedural accountability as requiring both formal rule-following and substantive fairness in application, Makassar's system demonstrates stronger formal compliance (staff following documented procedures) than substantive procedural fairness (procedures producing equitable outcomes across applicant categories). The finding that applicants frequently require repeated explanations of clearly documented procedures suggests that procedural accountability requires not merely procedural documentation but also accessible procedural communication and facilitation mechanisms. Additionally, the coordination challenges between agencies highlight what Ellwood identifies as procedural accountability vulnerabilities in multi-organizational service delivery contexts where procedural authority is fragmented across institutional boundaries without integrated procedural frameworks. To strengthen procedural accountability, implementation of simplified, visual procedural guides using plain language and infographics, establishment of pre-submission consultation services to improve application quality and reduce procedural errors, and development of standardized inter-agency coordination protocols with clearly specified responsibilities and timelines would enhance both formal procedural compliance and substantive procedural fairness (APEC, 2022).

Political Accountability

Political accountability mechanisms in Makassar's PBG service delivery operate through multiple institutional channels connecting DPM-PTSP to legislative oversight bodies, executive supervision, and public stakeholders, reflecting the multi-directional nature of democratic accountability relationships. Formal reporting structures include regular coordination with the Regional House of Representatives (DPRD) particularly during policy transitions such as the national shift from IMB to PBG regulations, submission of comprehensive institutional performance reports (LKIP - Laporan Kinerja Instansi Pemerintah), mayoral accountability reports (LKPJ - Laporan Pertanggungjawaban Kepala Daerah), and operational-financial reports that document agency activities to regional government authorities and parliamentary oversight committees. These reporting mechanisms create vertical political accountability whereby appointed officials answer to elected political principals regarding agency performance, policy implementation, and resource utilization. Public engagement dimensions of political accountability manifest through community satisfaction surveys (SKM - Survei Kepuasan Masyarakat) that systematically collect citizen feedback on service quality, public consultation forums that ostensibly incorporate stakeholder input into policy development processes, and complaint management systems including SP4N-Lapor platform, suggestion boxes, social media channels, and helpdesk services that provide citizens with voice mechanisms to report service failures and demand accountability.

Table 3. Political Accountability Mechanisms

Accountability Mechanism	Frequency	Primary Audience	Transparency Level	Citizen Participation
DPRD Coordination Meetings	Quarterly + as needed	Legislative oversight	Limited (closed sessions)	None (representative)

LKIP (Performance Report)	Annual	Executive & public	High (published online)	Indirect (report review)
LKPJ (Mayor's Accountability)	Annual	DPRD & public	Medium (selective disclosure)	Indirect (through DPRD)
Community Satisfaction Survey	Semi-annual	Management & public	High (results published)	Direct (as respondents)
Public Consultation Forums	Ad-hoc	Stakeholders & public	Medium (selective participation)	Limited (invited participants)
Complaint Management (SP4N-Lapor)	Continuous	Service users	High (public tracking)	Direct (active users)
Social Media Engagement	Continuous	General public	High (open platform)	Medium (selective engagement)

Source: DPM-PTSP Accountability Reports and Field Documentation

However, triangulation of interview, observational, and documentary evidence reveals substantive limitations in political accountability depth despite formal mechanism presence. Public consultation processes primarily engage citizens at evaluation stages rather than policy formulation stages, limiting democratic participation to reactive feedback rather than proactive co-production of regulatory frameworks. This pattern reflects Ellwood's (2006) critique of stakeholder accountability in public services where formal consultation mechanisms exist but lack substantive influence on decision-making processes, creating "accountability theater" that performs democratic engagement without transferring genuine influence to citizen stakeholders. The predominance of upward political accountability (to DPRD and executive authorities) over horizontal political accountability (to citizens and civil society) demonstrates what Ellwood and Garcia-Lacalle (2015) identify as the persistent challenge in public sector governance of balancing traditional hierarchical accountability with emerging stakeholder accountability demands. The limited integration of citizen input into policy design phases, despite robust feedback collection at implementation stages, suggests that political accountability mechanisms emphasize control and reporting over participatory governance and collaborative accountability. To deepen political accountability, institutionalization of participatory policy development processes that engage diverse stakeholder groups (construction professionals, community associations, civil society organizations) in SOP formulation and service design would transform political accountability from a reporting exercise into genuine democratic governance, while publication of comprehensive policy impact assessments that document how citizen feedback influences regulatory decisions would enhance accountability transparency (Bovens et al., 2014).

Social Accountability

Social accountability dimensions encompassing ethical conduct, responsiveness, and citizen-orientation in service interactions demonstrate relatively strong performance compared to other accountability dimensions, reflecting successful organizational culture development around public service values. Staff-citizen interactions exhibit predominantly positive characteristics including courteous communication, patient explanation of procedures despite high workload pressures and repetitive inquiries, and genuine assistance orientation in helping applicants navigate complex regulatory requirements. This service orientation manifests across multiple touchpoints: front office personnel provide comprehensive initial guidance, back office verifiers offer clarification on technical requirements, and specialized helpdesk staff address additional assistance requests with responsiveness. The multi-channel complaint management system encompassing website portals, SP4N-Lapor integration, physical suggestion boxes, social media monitoring, and dedicated helpdesk services provides citizens with multiple access points for voicing concerns, reporting problems, or seeking redress, with institutional commitment to maximum three-day response timeframes for complaint resolution. Citizen perception data reveals majority satisfaction with administrative service aspects particularly regarding staff courtesy, communication clarity, and assistance willingness, though dissatisfaction concentrates on technical verification delays—an issue beyond front-line staff control and attributable to inter-organizational coordination challenges rather than service attitude deficiencies.

Social accountability effectiveness examined through Ellwood's (2002) framework emphasizes that genuine social accountability requires not merely polite service delivery but substantive responsiveness that demonstrates institutional respect for citizen rights and needs as legitimate stakeholders in public service systems. The evidence from Makassar demonstrates strong normative social accountability—staff internalization of service-oriented values and courteous treatment norms—but reveals structural constraints that limit instrumental social accountability—the capacity to actually resolve citizen concerns and deliver timely outcomes. The gap between high satisfaction with staff interactions and lower satisfaction with overall service outcomes illustrates what Ellwood terms the distinction between "process accountability" (being treated respectfully during service delivery) and "outcome accountability" (actually receiving the desired service within reasonable parameters). This finding aligns with contemporary accountability scholarship emphasizing that social accountability cannot be reduced to customer service metrics but must encompass substantive power rela-

tionships where citizens possess effective voice, choice, and recourse mechanisms. The Community Satisfaction Index improvements from 74.5 (2023) to 76.3 (2024), while positive, remain in "good" rather than "excellent" ranges, suggesting ongoing opportunities for social accountability enhancement through systematic citizen feedback integration into service improvement processes, empowerment of front-line staff with greater discretionary authority to resolve common problems without escalation delays, and development of citizen charter frameworks that explicitly articulate citizen rights, institutional obligations, and accessible redress mechanisms when service failures occur (Chakraborty & Kubbe, 2024)..

CONCLUSION

This study reveals that public service accountability in building permit services at Makassar City's DPMPTSP exhibits uneven implementation across five accountability dimensions, demonstrating significant achievements in certain areas while exposing persistent systemic challenges in others. Financial accountability emerges as the strongest dimension, characterized by robust automated fee calculation systems, non-cash payment protocols, and multi-layered audit mechanisms that effectively eliminate opportunities for financial manipulation, though citizen comprehension of fee structures remains inadequate despite technical transparency. Performance accountability shows concerning gaps, with only 65-68% of applications achieving on-time completion within statutory timeframes, attributable primarily to systemic factors including inadequate inter-agency coordination, technological infrastructure limitations, and human resource capacity constraints rather than individual staff performance failures. Procedural accountability demonstrates substantial formalization through comprehensive standard operating procedures, yet encounters implementation challenges stemming from applicant unfamiliarity with requirements, regulatory change adaptation lags, and cross-agency coordination inconsistencies that undermine procedural standardization and fairness. Political accountability operates through extensive formal reporting mechanisms to legislative and executive authorities, but exhibits limited substantive citizen participation in policy formulation processes, with public engagement largely confined to reactive evaluation rather than proactive co-production of regulatory frameworks. Social accountability represents a relative strength, with staff demonstrating genuine service orientation, courteous interactions, and responsiveness to citizen concerns, though structural constraints beyond front-line control continue to impede comprehensive problem resolution and timely service delivery.

The research identifies critical accountability enhancement priorities including: implementation of interactive fee transparency tools with plain-language explanations and public education campaigns to strengthen financial accountability; establishment of formalized inter-agency service level agreements, technological infrastructure stabilization, and real-time performance monitoring dashboards to improve performance accountability; development of simplified visual procedural guides, pre-submission consultation services, and standardized coordination protocols to enhance procedural accountability; institutionalization of participatory policy development processes and comprehensive policy impact assessment publications to deepen political accountability; and systematic citizen feedback integration mechanisms, front-line staff empowerment, and citizen charter frameworks to advance social accountability. These findings contribute to both theoretical understanding of accountability complexities in digitalized public service delivery contexts within developing countries and practical policy development for strengthening governance quality, regulatory effectiveness, and citizen satisfaction in urban infrastructure management systems, while highlighting that technological solutions alone cannot guarantee meaningful accountability without corresponding organizational culture transformation, institutional capacity development, and genuine commitment to democratic governance principles that position citizens as legitimate stakeholders with rights, voice, and influence over public service systems that fundamentally exist to serve their needs and interests.

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