Ethics And Accountability of The Public Sector

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Abstrak

Tujuan: *Peranan etika dalam mewujudkan akuntabilitas penyelenggaraan pemerintahan, menitikberatkan perhatiannya pada aktivitas atau kegiatan para aparatur pemerintah atau pejabat publik yang berada pada pemerintahan demokratis, secara etika harus dapat dipertanggungjawabkan kepada publik. Disamping itu, akuntabilitas dalam penyelenggaraan pemerintahan senantiasa harus diawali dan dimulai dari dalam diri seorang aparatur pemerintahan, yang mana harus selalu merasa sadar untuk menghindari upaya-upaya atau praktek-praktek yang mengarah pada kerusakan dan menyakiti hati masyarakat. Untuk itu, penguatan dari sisi nilai-nilai, gagasan, norma, standar dan aturan hukum perlu terus dilakukan agar menciptakan aparatur pemerintah yang profesional dan akuntabel terhadap publik.*
Kata Kunci: ***Etika dan Akuntabiitas***

Abstract

Main Purpose - *The role of ethics in realizing accountability for governance, focuses on the activities or activities of government officials or public officials who are in a democratic government, ethically must be accountable to the public. Besides that, accountability in administering government must always begin and start from within a government apparatus, which must always feel aware of avoiding efforts or practices that lead to damage and offend the community. For this reason, the strengthening of values, ideas, norms, standards and legal rules needs to be continuously carried out in order to create professional and accountable government apparatus to the public.*
Keywords: Ethics and Accountability

1. Introduction

Political culture and people's behavior that cannot be internalized as a determinant of the fate and development of government have worsened the situation and conditions in governance. Society as the core of power in the administration of democratic government which should place its position as control over power is increasingly sinking with the emergence of various regulations (rules) that provide boundaries and distance between society and power (Yusuf, 2018).

In addition, along with the strengthening of regional autonomy authority which is supported by cultural factors such as primordialism, communalism and feudalistic-paternalistic mentality, this has given birth to a regional government system that is power-oriented and divides up seats in the regions. Regional government seems to provide opportunities for regional rulers to form power dynasties and royal officials so that they tend to direct bureaucratic behavior to sanctify their power with regional rules/regulations (Perda) which contain interests and trigger arbitrariness in the administration of regional government.

Limitations and lack of control from the community over the administration of government today, as if it has become a culture that tends to be preserved and even made as a common thing. Society is always positioned as a people who have no power, are oppressed by the authorities and are not given free access to government. Community participation in government, which should be able to create quality government policies, is only used as a pseudo public space, meaning that community involvement and access to government can only be felt by a handful of people who have strong enough gaining power, and are sometimes influenced by agenda settings from bureaucrats. and officials in power so that they have private interests (Yusuf, 2018).

The government bureaucracy that should work to serve the community is based on rules and norms that do not conflict with the rule of law and is neutral and does not take sides with the authorities, on the contrary and shows partiality by deliberately forming a feudal bureaucratic culture that tends to be loyal to the top and push down away from public interest. If these conditions are not immediately corrected and changed, it will trigger bad governance, because the administration of government carried out by officials becomes unaccountable or not in accordance with the expectations and desires of the community.

These illustrations are only a small part of the problems that occur in the process of administering governance in this country. Therefore, at the end of this decade, various efforts and improvements have been made and demonstrated, bearing in mind that there are many things that still need to be fixed and even made changes so that we can always create a pattern of good governance. However, along with the various improvement efforts that have been made by the government, from revitalization to reform, and even now the term mental revolution appears, but it is seen as not being able to touch the real root of the problem.

For this reason, it is necessary to formulate a system framework to open up public sensitivity as a form of public checks and balances with the aim of restoring public confidence in government and at the same time as a solution in improving governance. As befits a democratic government, every activity in the administration of government must be accountable to the community. The form that can be carried out in carrying out community control over the implementation of governance is to put more emphasis on the form of accountability from the government itself through its officials, so that in carrying out every government management activity it is not only accountable to higher officials,

In this case, the government should introduce the concept of accountability which is real and truly supports the administration of government and the development of democratic governance based on ethics as a consideration of values that are acceptable to society. Furthermore, on this occasion a question arose about the role of ethics in realizing accountability in governance.

Every society or nation must have a moral guideline that forms the basis of their attitudes, behaviors and actions to achieve what they aspire to. With a moral grip on what is good and what is bad, right and wrong and what is considered ideal and not. Therefore, wherever we are in society, nation and state, the role of ethics cannot be ruled out. All citizens have an interest in ethics.

One of the basic weaknesses in public service in Indonesia is the problem of morality. Ethics is often seen as an element that has little to do with the world of public service. In fact, in the literature on public service and public administration, ethics is one of the elements that really determines the satisfaction of the public served as well as the success of the organization in carrying out the public service itself. Ethics can be interpreted as an attitude of willingness of a person's soul to always obey and comply with a set of decency rules.

The phenomenon that can be observed in the development of this public sector is the increasing demand for the implementation of public accountability by public sector organizations, for example the central and regional governments, government work units, departments and state institutions. The demand for public sector accountability is related to the need for transparency and provision of information to the public in order to fulfill public rights. Accountability is a complex concept that is more difficult to implement than eradicating corruption (Turner and Hulme, 1997).

The realization of accountability is the main goal of public sector reform. The demand for public accountability requires public sector institutions to place more emphasis on horizontal accountability, not just vertical accountability. The demand that then arises is the need to make external financial reports that can describe the performance of public sector institutions. Public accountability that must be carried out by public sector organizations consists of several dimensions. Based on the background above, it can be concluded that in Indonesia, ethical issues allow for a variety of alternatives that have different consequences.

2.   LITERATURE REVIEW

The Concept of Ethics in Government

The term ethics comes from the Greek "Ethos" which means nature or custom, and the coined word "Ta Ehtika" which was used by the philosophers Plato and Aristotle (384-322 BC) to explain their study of Greek values and ideals. Ethics are the values and moral norms that become the guideline for a person or a group in regulating their behavior (Bertens, 2004). In the Indonesian encyclopedia, ethics is referred to as the science of decency which determines how humans should live in society; what is good and what is bad. Meanwhile, etymologically, ethics comes from the word ethos (Greek) which means habit

or character. Ethics according to Sanskrit is more oriented towards better principles, principles, rules of life (sila) (su). Ethics according to Bertens in (Pasolong, 2007) is a habit,

Epistemologically ethics and morals are similar, but in line with the development of science and habits among scholars there is a shift in meaning. Ethics tends to be seen as a branch of knowledge in philosophy that studies the good and bad values of humans. Meanwhile, morals are things that encourage people to do good actions as an obligation or norm.

Ethics is a set of values as a guide, reference, reference, reference, guide what must be done in carrying out their duties, but also serves as a standard for assessing whether the nature, behavior, actions or activities in carrying out duties are considered good or bad. Therefore, in ethics there is a value that can provide an assessment that something was said to be good or bad.

In simple terms, ethics can be understood as a set of value systems for something that is considered good, should be and thus guides behavior in society. Rohr (in Hastiyanto, 2017) defines bureaucratic ethics as behavior that reflects justice, honesty and equal opportunities in life. Still according to Rohr, ethical behavior is also situational depending on the conditions and place (environment) of a person interacting. However, illegal bureaucratic behavior is not carried out institutionally even though this behavior is symptomatic of many bureaucratic apparatuses—or in our everyday language it is called "persons."

The ethical need in the bureaucracy is at least caused by the need to create a (performing) good bureaucracy. Bureaucracies that are surrounded by unethical situations tend to show pathological behavior such as self-closing, rigid, arrogant, distant from citizens, slow, wasteful and ineffective. Merton (in Hastiyanto, 2017) calls it dysfunction, while Crozier (in Hastiyanto, 2017) calls it malady of beaucracy, while Wibawa (2011) calls it "organized irresponsibility."

Furthermore, in the context of administering government, the application of the term ethics is more intended for attitudes, behavior and morals that officials must be able to demonstrate based on the basic values espoused. Views on ethics in government are still a very vital issue, bearing in mind that the emergence of various problems in governance tends to result from degenerate morality and low ethical application at the official level.

Keban (2014) expressed his opinion that ethics can be a successful factor but also a trigger in thwarting the goals of policy, organizational structure, and public management. This is based on the view that when the morality of policy makers is low, the quality of the policies produced is also very low. Likewise, if the public organizational structure is structured based on certain interests that are different from the public interest, then the organizational structure will not be effective.

Referring to some of the explanations above, the position of ethics in governance is one of the most crucial dimensions. Ethics is currently used as the basis for thinking and acting for government administrators, because ethics is a construction that builds how the behavior of government officials can be accounted for. In this case ethics directs government actors to create an effective and efficient bureaucracy, as well as responsive to support democratic governance.

Henry (in Hastiyanto, 2017) mentions the need for bureaucratic ethics caused by three situations, namely: 1). the emergence of an increasingly assertive dichotomy between bureaucracy (public administration) and politics which gave birth to a new human perspective as homo administratikus and homo ethicus in addition to the perspectives as homo economicus and zoon politicon which were known earlier. 2). The emergence of decision-making theory that allows the bureaucracy as an integral part of the state system to produce decisions. Decisions issued by the bureaucracy that concern the livelihood of many people should properly consider ethical aspects so that the decisions taken can show their human face and are not black and white. 3). There was a cultural backlash

On the other hand, the formation of government ethics is inseparable from the ethics that exist in society as a value system that is influenced by norms, rules, customs, and culture. This value system has implications for other dimensions so that it colors attitudes and behaviors that can later be seen as ethical or unethical. This assumption is based on the reason or logic used in interpreting the meaning of ethics will refer to the relationship between good and bad actions. In line with what was stated in The Public Dictionary (Chandler & Plano, 1988) defines ethics as a branch of philosophy that deals with values related to human behavior, in relation to the right or wrong of an action, and the good or bad motives and goals of the deed.

Denhardt (1988) in Keban (2014) generally classifies moral values from the six great values or known as the six great ideas, including: 1) The value of truth (Truth), 2) The Value of Goodness (Goodness), 3) The Value of Beauty (Beauty), 4) The Value of Freedom (Liberty), 5) The Value of Equality, and 6) The Value of Justice (Justice). The values put forward by Denhardt refer to the reality in society that the thoughts that underlie the six great ideas look at a person's life are often judged by the words, attitudes and behavior whether they are in line with these values.

Likewise, in government ethics it is seen as a standard professional form (code of ethics) or morals or right rules of conduct that should be obeyed and demonstrated by public officials as service providers to the community. Therefore, government ethics is a rule or standard that is applied in managerial management as a moral direction for officials in providing services to the community. In government ethics there is an assumption that through a good ethical appreciation, an apparatus will be able to build a commitment to make himself an example of the goodness and morality of government.

Conception of Accountability in Administration

The phenomenon of accountability or what is often called accountability still creates different perceptions among experts and figures, especially in the concept of its application, this is because accountability in government management places more emphasis on an internal control mechanism that can only be represented by the legislature. However, in line with developments regarding governance that must be carried out effectively and efficiently, in order to avoid abuse of government power and raise public sensitivity, a mechanism of checks and balances must also be carried out by the community.

As explained in Presidential Instruction No. 7 of 1999 concerning Performance Accountability of Government Agencies, it requires every government agency as an element of state administration to be accountable for the implementation of its main duties and functions as well as the authority to manage resources, implement policies and programs by compiling accountability reports through the strategic planning process. performance plans, and performance measurements (Safroni, 2012).

Accountability according to Mardiasmo (2004) is a form of obligation to account for the success or failure of the implementation of the organization's mission in achieving predetermined goals and objectives, through a medium of accountability that is carried out periodically. Another opinion regarding Accountability, is the obligation to provide accountability or to answer and explain the performance and actions of a person/legal entity/collective leader of an organization to parties who have the right or authority to request information or accountability. (LAN : 2000).

Based on several definitions related to accountability as described above, providing a meaning regarding accountability in governance is seen as a form of control mechanism for officials based on hierarchy and professionalism in measuring the performance and behavior of the bureaucracy. However, in the context of implementing a democratic government, of course accountability or accountability must have something to do with the public. In a government formed based on the power of the people, the executors of government do not only provide professional accountability as a form of procedural normative to leaders or higher institutions.

Mardiasmo (2004) in his book states that accountability is understood as the obligation of the party holding the trust (agent) to provide accountability, present, report and disclose all activities and activities that are his responsibility to the party giving the trust (principal) who has the right and authority to ask for this accountability. . Furthermore, Mardiasmo (2004) also states that public accountability consists of two kinds, namely:

1. Vertical Accountability (vertical accountability). Vertical accountability is accountability for managing funds to a higher authority, for example the accountability of work units (dinas) to the local government, the accountability of local government to the central government, and the central government to the MPR.

2. Horizontal Accountability (horizontal accountability). Horizontal accountability is accountability to the wider community.

Furthermore, according to Paul in (LAN, 2000) dividing accountability in three aspects, which include:

1. Democratic Accountability, which emphasizes accountability according to the agency that provides authority and responsibility.

2. Professional Accountability, which focuses on the norms and standards of each profession by providing freedom in determining public interest for the benefit of society.

3. Legal accountability, which focuses on assessing compliance with laws and regulations in providing public goods and public services.

Besides that, Sulistoni (2003) in Yusuf (2018) gives his views on accountable government having the following characteristics: (1) Able to present information on government administration in an open, fast and appropriate manner to the public, (2) Able to provide good services satisfying for the public, (3) being able to provide space for the community to be involved in the process of development and government, (4) being able to explain and account for every public policy proportionally, and (5) having a means for the public to assess government performance. Through public accountability, the public can assess the degree of achievement in the implementation of government programs and activities.

Furthermore, according to Yango in (LAN, 2000) accountability can be broken down as follows:

1. Traditional/regular accountability, which focuses on compliance with regulations related to fiscal and public administration in order to measure service efficiency and quality.

2. Managerial accountability, which focuses on managerial aspects related to efficiency in using budgets, assets, human resources, and other resources.

3. Program accountability, which focuses on achieving program implementation that has been determined in accordance with the objectives and scope of work.

4. Process accountability, which focuses on the level of achievement of social welfare from each policy implementation that is influenced by ethical and moral factors in the implementation process.

Based on several descriptions related to the explanation of accountability, accountability in governance is essentially a form of obligations that must be fulfilled by every individual or institution as a manager of public resources so that it is always conveyed as information in a transparent manner and based on the principles of governance management towards the community. as a performance measure so that it can be known by the public as an answer to questions about what has been, is being done, and is planned to be done by public sector organizations.

Meanwhile, Apostle, (2002) gave his arguments related to the dimensions of accountability, which include:

1. Legal accountability and honesty (accuntability for probity and legality) Legal accountability is related to complying with laws and other regulations required by the organization, while honesty accountability is related to avoiding abuse of office, corruption and collusion. Legal accountability guarantees the upholding of the rule of law, while honesty accountability guarantees healthy organizational practices.

2. Managerial accountability. Managerial accountability which can also be interpreted as performance accountability is accountability for managing the organization effectively and efficiently.

3. Program accountability. Program accountability also means that organizational programs should be quality programs and support strategies in achieving the vision, mission and goals of the organization. Public institutions must be accountable for programs that have been made up to the implementation of the program.

4. Policy accountability. Public institutions should be able to account for the policies that have been set by considering the impact in the future. In making a policy, it must be considered what the purpose of the policy is, why the policy is carried out.

5. Financial accountability. This accountability is the responsibility of public institutions to use public funds (public money) economically, efficiently and effectively, without waste and leakage of funds, and corruption. Financial accountability is very important because it is the main focus of society. This accountability requires public institutions to make financial reports to describe the organization's financial performance to outsiders.

Thoha (2014) explains that in a democratic government giving an account of what is done as an embodiment of a sense of responsibility in accepting mandates from the people, is an act that contains noble ethics. If this attitude is not carried out, the official or agency is unethical. From the description of this opinion, it provides a view of the size or guidelines that must be carried out as an accountability or accountability mechanism in order to create a condition for increasing the morale of officials (bureaucrats) by realizing that every decision and action taken is not only directly accountable to superiors or higher institution,

Ethics and Public Accountability

In creating good governance, there are many concepts that direct the actions of government officials to develop action programs that are dynamic and beneficial to society. However, this attention is more focused on improving performance, effectiveness and efficiency in service delivery, but little attention is devoted to public accountability for the work that has been carried out.

Accountability or accountability that has been carried out by government apparatus up to now places more emphasis on the hierarchy of authority based on position and title, that is, flowing from the bottom up or from subordinates to superiors. This means that government officials or apparatus at the lower level must provide job accountability reports to officials above them. However, this is seen as still likely to lead to abuses and negotiating actions that lead to deviations in authority.

The accountability system that has been implemented so far is more internal in nature, meaning that the understanding of accountability is limited to the responsibility of each individual or work unit with a dimension that focuses more on the use of the budget and is directed only to fulfill aspects of formality. Meanwhile, output accountability in the form of performance benchmarks or clear criteria based on the community satisfaction index is still lacking attention. Public accountability that must be shown by state administrators, is always part of self-actualization of the potential they have by carrying out their duties and responsibilities seriously.

Herman Finner (1941) in Yusuf (2018), states that accountability is a concept related to external standards that determine the correctness of an action by the state administration (public bureaucracy). Accountability starts from people or institutions that are outside themselves. Therefore, accountability is often referred to as objective responsibility. This explanation provides an illustration that accountability basically comes from outside as a form of assessment and measurement of what has been done, through attitudes or actions that always put the public interest first. Understanding of every complaint and problem that occurs in society is the main benchmark as a form of accountability that can be said to be good and easy to be accepted by the public.

Even so, public accountability does not mean that it is free from the possibility of dishonesty, because accountability or accountability is often limited to written reports and information which seem to have to surface by highlighting the goodness and success of the implementation of the programs that have been carried out, not pouring out how the process was carried out, but only showing the results of what has been done. Therefore, in order to realize real public accountability, it is necessary to emphasize at the normative level in the form of ethics when what is being done can be accounted for to the public, so that malpractice does not occur or use various methods that are not in accordance with the principles of goodness.

Ethics as a form of public accountability is still considered as something abstract in nature, aka being in a vague position, because ethics does not speak of right or wrong, but rather the good or bad of what one does. For this reason, so that ethics becomes something that is concrete and can truly be felt and given an assessment, the government apparatus as a manager of government always develops every action or activity in carrying out duties as a public servant by prioritizing values and norms that develop in society, such as: honesty, certainty law, convenience, benefit and cost-effectiveness.

Safroni (2012) gives his opinion that in order to realize accountability in carrying out his duties and functions, a person has demands, namely internal or spiritual demands that grow from within him to be accountable for all his behavior and work to God Almighty and demands that come from the task environment. and its functions. The sense of responsibility to God Almighty is actually a strong motivation and has an impact on one's responsibility in realizing one's accountability, but it is not easy to measure it in carrying out one's duties. On the other hand, responsibility to the environment, especially the internal and external environment of the organization, is easier to measure, because the norms and standards used clearly already exist in the mechanisms of work systems and procedures.

Based on Safroni's view, seeing accountability as a form of accountability between humans and their God, means that in order to create government officials who can be responsible for what they do, they must first realize that every human being must be accountable for his deeds and actions before God

Almighty. Thus, any action taken will in essence always be based on awareness and encouragement to always give the best so as to produce benefits for all parties. Besides that, the factor of belief in religious teachings is a factor that determines every action taken by always making the dimension of worship as the basis.

Based on this description, the analysis that can be put forward in representing ethics as a form of accountability in administering government, namely showing the actions taken by government officials or public officials is always not only seen from a formal measure as a procedure, but can represent the interests of society by always be consistent with the values of truth, justice, and prioritize benefits that can be felt by all parties. Apart from that, the actual form of public accountability will always be related to morals which is the crystallization of teachings, discourses, standards, a collection of rules and regulations both orally and in writing.

Conclusion

Ethical behavior by the bureaucracy is something that can not be negotiable. One of the unethical practices of the bureaucracy is having an affair with politics. Politicization of the bureaucracy or political bureaucracy according to the Pendleton Act is referred to as an unlawful act. This is understandable, because according to the perspective of legal science, law is structured based on the value system (ethics) that applies in society. Thus, violations of the law are also considered as violations of ethics. Ethical violations according to this perspective, in addition to all the supervisory procedures inherent in the bureaucracy, in the end it is the supervision inherent in him that will guide the bureaucracy to act according to the expectations of the community (society). Supervision inherent in these bureaucratic institutions is ethical values and philosophical knowledge,

The role of ethics in realizing accountability for governance, focuses on the activities or activities of government officials or public officials who are in a democratic government, ethically must be accountable to the public. Besides that, accountability in administering government must always begin and start from within a government apparatus, which must always feel aware of avoiding efforts or practices that lead to damage and offend the community. For this reason, the strengthening of values, ideas, norms, standards and legal rules needs to be continuously carried out in order to create professional and accountable government apparatus to the public.

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