Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City

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Article Info	ABSTRACT
Keywords: Program Accountability, Integrity Zone, Corruption-Free Area, Ministry of Religion, Baubau City	The purpose of this study is to describe the accountability of the Integrity Zone Program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religious Affairs Office using the approach (Halim, 16) including the implementation of the program, the suitability between targets and achievements, and the clarity of the program's goals and objectives. This research method uses a descriptive qualitative approach with data collection techniques through interviews, observation, and documentation. Data sources were obtained from informants through direct observation and interviews and documents obtained in the form of regulations and processing. Data were analyzed using the Miles and Huberman interactive model, which consists of data reduction, data presentation, and drawing conclusions and verification. The results of the study indicate that program accountability has been reflected in various positive achievements. In the outcome dimension, the WBK program encourages increased ASN discipline, consistent implementation of SOPs, and the birth of digital service innovations such as LKH Online, PTSP Digital, and the Halal Meatball Cart (GBH) program. This indicates an increase in efficiency, effectiveness, and professionalism of services. In the dimension of suitability of targets and achievements, most program indicators have been achieved, especially in terms of increasing service speed and public satisfaction. However, obstacles such as employee resistance, limited technical training, and gaps in technology utilization still hamper the optimization of overall program accountability. Meanwhile, in terms of clarity of goals and objectives, the program has a specific policy direction outlined in official documents and supported by internal socialization. However, substantive understanding of integrity values is not yet fully shared among technical implementers.
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INTRODUCTION

The Integrity Zone (ZI) is a program of ministries and agencies whose leaders and staff are committed to achieving a corruption-free zone by working to prevent corruption, reform bureaucracy, and improve the quality of public services. A Corruption-Free Zone (WBK) is the

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1595 | P a g e

term given to work units that have implemented the most management changes, governance arrangements, human resource management system development, increased oversight, and enhanced performance accountability.

Although the Integrity Zone program toward a Corruption-Free Area (WBK) has been launched nationally and followed up by the Baubau City Ministry of Religious Affairs, in practice, several issues remain, reflecting weak program accountability at the work unit level. The implementation of the ZI program has not fully reflected the accountability principles mandated by law, such as transparency, accountability for results, and an effective public complaints mechanism.

Some empirical phenomena that are indicators of weak accountability include: the existence of long service queues, which indicates that the public service system is not yet optimal, inconsistent or changing administrative requirements, causing confusion for service users, lack of publication of service information and evaluation results of the ZI program openly, weak follow-up to public reports or complaints, the existence of unofficial fees or extortion in processing religious documents (marriage, Hajj, and permits for religious institutions).

According to Sinclair (1995), accountability involves not only the obligation to report to superiors but also to the public who are the parties served by the government. In the context of the ZI towards WBK, accountability becomes a very important aspect because it can ensure that government institutions committed to WBK are truly free from corrupt practices. Sinclair emphasized that accountability should include two forms: vertical accountability, which leads to the obligation of officials to be accountable for their actions to superiors, and horizontal accountability, which requires them to explain policies and decisions to the public. In this case, public accountability is very important in preventing corruption and ensuring that the policies taken are in accordance with the interests of the people (Sinclair, 1995).

Furthermore, (Bovens, 2007) highlights that accountability in government must involve two main elements: transparency and responsibility. Transparent accountability requires the government to provide sufficient access to information to the public about the decisions and policies taken. This transparency also includes openness in budget management and clear financial reports. In the ZI and WBK programs, transparency is a very important aspect because it provides the public with the opportunity to monitor the program's progress and ensure that there is no abuse of power or funds. Responsibility, on the other hand, focuses on the obligation of officials or institutions to provide accountable explanations for decisions taken and results achieved. Without clear responsibility, accountability in the ZI program towards WBK will not be optimally achieved.

According to Halim (2008), accountability in the context of governance and public management encompasses two main components. First, performance accountability, which refers to the obligation of state administrators to demonstrate the results or achievements of each activity undertaken, including the effectiveness of public resource utilization. Second, financial accountability, which emphasizes accountability for the use of state or regional budgets in a transparent, accurate, and accountable manner to the public. Halim emphasized that accountability must be measured by clear standards and assessed through various

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1596 | P a g e

mechanisms such as performance reports, financial reports, and evaluations by independent supervisory bodies. One important aspect of accountability is the verification process for reported results, to ensure that each report can be objectively verified.

There are still few studies that directly utilize these three aspects in the context of implementing the Integrity Zone (ZI) towards WBK within the Ministry of Religious Affairs, particularly in the regions. This research offers a new perspective in understanding the accountability of the Integrity Zone (ZI) program by introducing the concept of religious accountability. Unlike previous studies that emphasized managerial and public accountability, this study will explore the extent to which Islamic spiritual and transcendental values influence the behavior of state civil servants (ASN) in realizing ZI towards WBK. This approach is relevant considering that ASN at the Ministry of Religious Affairs have a special role as both servants of the state and servants of God. Therefore, accountability is seen not only in terms of compliance with regulations and performance indicators, but also in terms of moral and spiritual awareness.

By positioning religious accountability as a crucial dimension in the implementation of the Integrity Zone, this research is expected to fill a gap in the academic literature and offer a new model for implementing accountability based on religious values. This is crucial because institutions like the Ministry of Religious Affairs have a moral responsibility that is inseparable from their administrative duties.

Based on these three normative, empirical, and theoretical gaps, this research is crucial. The focus of this research is to describe the extent to which the accountability of the ZI program towards WBK is implemented at the Baubau City Ministry of Religious Affairs Office, by referring to three program accountability indicators from Halim (2016). The results of this study are expected to provide practical contributions to strengthening government agency governance and academic contributions to developing program accountability theory in the public sector.

The objectives to be achieved in this research areto describeThe accountability of the corruption-free zone integrity program at the Ministry of Religion of Baubau City includes the results of the programs implemented, the suitability between the targets and program achievements and the existence of clear statements regarding the goals and objectives of the program.

METHOD

This study employed a qualitative approach. The qualitative approach was chosen because it aimed to understand the implementation of the Integrity Zone (ZI) towards a Corruption-Free Zone (WBK) and a Clean and Serving Bureaucracy Zone (WBBM) at the Baubau City Ministry of Religious Affairs Office in depth. Qualitative research enabled researchers to gather rich and comprehensive information regarding the perspectives, experiences, and roles of informants in the implementation of ZI.(Sirin, 2021).

According to Sugiono (2013:2), the criterion for qualitative research is reliable data. The data sources used in this study were research data obtained from two sources: primary data and secondary data.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1597 | P a g e

In this study, informants were selected using purposive sampling, a deliberate selection of informants based on specific considerations related to their knowledge, experience, and direct involvement in the problem being studied. This technique was chosen to ensure that the information obtained truly comes from parties who understand the context and substance of the problem.

The selection of these informants was carried out because they were considered capable of providing comprehensive information regarding the implementation of the ZI program within the Baubau City Ministry of Religion Office.In this study, the researchers used several data collection techniques, namely observation, interviews, and documentation. Data analysis in this study used the Miles and Humberman model in Moleong (2014). Qualitative data analysis activities were carried out interactively and continuously until complete, so that the data was saturated. Activities in data analysis were based on the steps or procedures of data reduction, data presentation, and drawing conclusions.

RESULTS AND DISCUSSION

Accountability of the Integrity Zone Program Towards a Corruption-Free Area at the Ministry of Religious Affairs Office in Baubau City

This study aims to explore the accountability of the Integrity Zone Program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religious Affairs Office. The exploration was conducted by examining three main aspects of program accountability as stated by Halim (2016): 1) Results of the implemented program, 2) Conformity between targets and program achievements, and 3) Clear statements regarding the program's goals and objectives. The research results can be explained as follows:

a. Results of the Program Run

One important dimension in assessing a program's accountability, as stated by Halim (2016), is the results achieved from the program's implementation. These results include outputs and outcomes that can be tangibly felt by both implementing agencies and beneficiaries, in this case, the community. In the context of developing an Integrity Zone toward a Corruption-Free Area (WBK), program results serve as an early indicator of the success of bureaucratic change toward a clean, efficient, transparent, and responsive one.

Furthermore, Halim (2016) explains that the results of a program reflect the extent to which the program's implementation is able to produce outputs and outcomes that align with its initial objectives. Therefore, in this study, these dimensions are analyzed through two main indicators: the achievement of program results (output/outcome) according to plan and the program's benefits perceived by the community.

1) Achieving Program Results (Output/Outcome) According to Plan

Based on the results of field observations, it can be concluded that the implementation of the Integrity Zone Program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religion Office has resulted in substantial changes that are not only administrative in nature, but also touch on the dimensions of organizational culture and public perception of service quality.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1598 | P a g e

From an internal institutional perspective, significant improvements were found in employee discipline, the implementation of more standardized standard operating procedures (SOPs), and adherence to a more orderly and performance-based work system. These reforms have direct implications for the effectiveness of task implementation, the efficiency of administrative processes, and transparency in financial management and reporting. Thus, this program has met most indicators of bureaucratic accountability, particularly in terms of internal outputs in the form of a more structured and accountable work system.

From the perspective of the public as service recipients, the transformation in public services is evident. Services are perceived as faster, procedures are simpler, and staff attitudes are more professional and friendly. The public feels more valued as service users, indicating that responsiveness and public orientation have significantly improved. This also indicates that program outcomes have reached the external accountability dimension, namely public satisfaction with and trust in government institutions.

These findings are further supported by the researchers' direct observations in the field, which indicate significant changes in the work environment, service flow, and support facilities. Service areas appear more orderly and clean, with a more structured flow. Some service units have adopted digital systems to expedite processes, although implementation is not yet uniform across all departments. Furthermore, there has been an increase in discipline regarding work hours, regular morning roll calls, and increased use of employee identification attributes in service activities.

However, the observation also found that there is still room for improvement, particularly in terms of comprehensively socializing the program to all employees, increasing the technical capacity of digital service officers, and strengthening internal communication between work units so that program implementation can run more optimally and evenly across all levels of the organization.

2) The Community Feels the Benefits of the Program

Based on field findings, it can be concluded that the implementation of the Integrity Zone Program towards a Corruption-Free Zone (WBK) at the Baubau City Ministry of Religious Affairs Office has resulted in significant transformation, both in technical administrative aspects and in establishing a work culture that is more accountable and responsive to public needs. This program not only introduced procedural innovations but also successfully built the foundation for a more transparent, orderly, and professional public service system.

Informants, both from within the institution and from the public receiving services, agreed that the implementation of the WBK program had a direct impact on improving bureaucratic efficiency, employee discipline, and streamlining service flows. The public experienced tangible convenience through faster processes, more communicative officers, and a more conducive service layout. The availability of easily accessible complaint channels and open information demonstrate the implementation of public transparency values.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the
Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1599 | P a g e

Figure 4.2 One-Stop Integrated Service Room (PTSP)

The researchers' field observations support these findings, demonstrating marked improvements in service governance. For example, the office queuing system has become more orderly and well-organized, reducing waiting times. Service information is also clearer and more accessible, both through staff and through in-office information media. Employees demonstrate improved discipline and work ethics, including in their use of digital service technology. However, several technical challenges and uneven adaptation among staff remain, areas requiring future attention.

This more transparent and targeted service culture has boosted public trust and reduced confusion in accessing services. Overall, the implementation of the WBK program at the Baubau City Ministry of Religious Affairs Office has demonstrated results consistent with the principles of good governance, particularly in terms of accountability, transparency, and responsiveness.

However, to strengthen the program's sustainability and effectiveness, it is necessary to improve technical training for employees, conduct more intensive outreach, and regularly evaluate the complaint mechanism and the use of digital service systems to ensure the entire process runs optimally and equitably.

b. Conformity Between Targets and Achievements

The accountability assessment of the Integrity Zone program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religious Affairs Office was also conducted through the dimension of conformity between targets and achievements. This dimension is seen from two main indicators: (1) conformity between performance indicators and realization, and (2) the reasons or factors causing the nonconformity, as follows.

1) Conformity between performance indicators and realization

Based on the Conformity between Performance Indicators and Realization, it can be concluded that the implementation of the Integrity Zone Program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religious Affairs Office shows a strong tendency towards achieving the targets formulated in the planning document. This finding

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1600 | P a g e

demonstrates consistency between the established performance indicators and actual results in the field, both from an internal institutional perspective and from the experiences of the community as service users.

Most internal informants stated that program achievements not only met targets but also exceeded expectations in several aspects, particularly in improving service quality, employee discipline, and speed in responding to community needs. Restructuring work procedures through stricter standard operating procedures (SOPs) and increased oversight of employee performance were key drivers enabling the achievement of these performance indicators. This also demonstrates the agency's management's ability to align program objectives with technical implementation in the field in a phased manner.

Meanwhile, externally, the public perceived significant changes in service delivery. Increased professionalism of officers, reduced wait times, and transparency of service information were deemed to align with the goals of bureaucratic reform to create effective and efficient public services. Indicators of success were evident in the reduction in complaints, increased positive public response, and increased access to information and complaints, which were previously limited.

The researchers' direct observations in the field corroborated the validity of the informants' statements. They noted that the digital queuing system had been implemented and was functioning well, especially during peak hours, indicating that service efficiency was beginning to be realized. The service area was also cleaner and more systematically organized, demonstrating a focus on the quality of the work environment and user comfort. Officers appeared more disciplined, wearing official attributes such as identification and appropriate uniforms, reflecting increased discipline and personal accountability.

However, field findings also revealed challenges that have not been fully addressed. In some work units, the implementation of the digital system is still being implemented half-heartedly due to limited human resources capable of operating the application smoothly. As a result, at certain times, especially in the afternoon, manual queues are used again, and service is slower. This indicates that the success of the program's implementation has not been evenly distributed across all levels, and technical assistance, further training, and intensive monitoring are still needed to ensure that performance indicators are achieved not only in leading units but also structurally.

2) Reasons or factors causing non-conformity

Based on the results of data reduction, five main challenges were found which indicate the still limited implementation of the principle of accountability as a whole in the implementation of the Integrity Zone Program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religion Office.

First, the emergence of employee resistance to changes in old mindsets and work cultures presents a fundamental obstacle to internalizing the values of integrity and performance accountability. The unpreparedness of some officials to embrace bureaucratic transformation demonstrates that an accountable work culture has not yet fully become part of the culture. This indicates that the understanding of responsibility for performance and results remains structural, lacking a deeper understanding of personal values.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1601 | P a g e

Second, limited human resources, both in terms of quantity and competence, coupled with the time pressure of simultaneous implementation and routine tasks, create a disproportionate workload. The lack of technical training provided prior to program implementation undermines the readiness of implementers. This situation demonstrates that human resource management has not yet adapted to the output-outcome-based performance accountability system, resulting in less than optimal implementation of the new system.

Third, weak internal communication between work units leads to misunderstandings regarding procedures, policies, and the responsibilities of each implementer. Lack of socialization and in-depth understanding of program materials results in some employees not fully understanding the program's essence and direction. This results in inconsistent task execution and potentially leads to failures in accurate and comprehensive accountability reporting.

Fourth, from the perspective of service recipients, the public reported that not all officers demonstrated a friendly attitude, and the implemented digital system was not yet optimal. There was a mismatch between promised service standards and the reality on the ground, such as slow digital response times, persistent manual queues, and a lack of certainty about service procedures. This is a clear indicator that the dimensions of public accountability—particularly openness and responsiveness—have not been fully and consistently implemented.

Fifth, the seemingly rigid attitude of officers in digital services and their lack of readiness to become technology-adaptive service agents demonstrates that training and coaching are not evenly distributed. Knowledge transfer is ineffective across all levels, resulting in only a small percentage of employees truly understanding and implementing the digital-based service standards that are indicators of WBK success.

Field observations by researchers also supported these findings. It was apparent that some employees still experienced confusion in operating the service application and tended to provide inconsistent information to the public. This suggests that technical understanding is not only incomplete but also not yet systematically embedded in service routines.

Therefore, it can be concluded that strengthening technological literacy, increasing the intensity and quality of technical training, and improving internal communication and coordination systems are urgently needed to promote full accountability. Every employee is expected to be accountable for their performance in a transparent, accurate, and consistent manner, so that the WBK program is not merely an administrative formality but truly brings about real change in the culture of public service.

b. Clarity of Program Goals and Targets

According to Halim (2016), program accountability is demonstrated, among other things, through clarity of program goals and objectives. This clarity is crucial for program implementation to be measurable and accountable. In this context, two key indicators serve as reference points: written program goals that are understandable to all parties, and specific and measurable program objectives.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the
Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al
1602 | P a g e

1) **The program objectives are written and can be understood by all parties.**

Clarity of goals and objectives is a key indicator in assessing the accountability of a program, including the implementation of the Integrity Zone towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religious Affairs Office. This aspect is directly related to the transparency of policy direction and the program implementers' understanding of the desired vision.To explore this aspect, researchers asked two main questions to informants: 1) Are the program's goals and objectives clearly formulated? 2) Do all implementers understand the direction and objectives of the program?

Based on the research results, it was found that the goals and objectives of the Integrity Zone program at the Baubau City Ministry of Religious Affairs Office have been formulated in writing and are understood by most program implementers, particularly internal staff. This clarity is reflected in planning documents and implementation guidelines, and is disseminated through regular meetings and internal training. This demonstrates the organization's commitment to developing a systematic and accountable policy direction.

In terms of implementation understanding, most employees have grasped the program's direction and objectives, particularly after internalizing integrity values in formal and informal activities. This understanding has fostered a more disciplined, accountable, and responsive work culture for public service.

However, the researchers' direct observations revealed that this understanding is not yet fully shared across all work units. Some technical departments have yet to fully internalize the Integrity Zone values, as evidenced by a lack of initiative in service innovation and weak utilization of digital service technology. This indicates a gap between the formulation of program objectives and their implementation at the operational level.

Meanwhile, externally, the community as service recipients may not directly understand the program's formal documents or objectives, but they do perceive positive changes such as faster service, more responsive staff, and simpler procedures. This demonstrates that while the community's understanding of the program's objectives is implicit, the program's impact has been tangible.

Overall, the clarity of the program's goals and objectives has been met both normatively and administratively, but its implementation still requires strengthening at the technical level. Therefore, strategic efforts that need to be undertaken include improving internal communication across units, providing more technical follow-up training, and strengthening external communication with the community to build awareness and support for the program's objectives.

This finding also confirms that the success of a program depends not only on the clarity of planning documents, but also on implementation capacity, continuity of training, and the active involvement of all stakeholders, both internal and external.

2) **Program objectives are specific and measurable**

Based on the results of data reduction and direct field observations, it can be concluded that the objectives of the Integrity Zone program at the Baubau City Ministry of Religious Affairs Office have been specifically and measurably defined, and this has been internalized in the institutional structure and the experience of service users. All informants, both internal

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1603 | P a g e

(employees and leaders) and external (community service users), demonstrated a consistent understanding that the primary targets of this program are employees as service implementers and the community as service recipients. This means that the program explicitly addresses two main domains of reform: increasing the internal capacity of the bureaucracy and public satisfaction as service recipients.

Research findings indicate that target achievement is measured systematically through a number of instruments, including public service indicators, employee performance evaluations, quarterly reports, public satisfaction surveys, and data on the reduction in the number of complaints. Furthermore, the public evaluates the success of program targets based on their direct experience of receiving services: speed of service, responsiveness of officers, transparency of information, and the absence of extortion. This indicates that program outcome indicators are beginning to be reflected in public perceptions and experiences, which serve as important measures of public accountability.

The researchers' observations further support these findings. Overall, service delivery at the Baubau City Ministry of Religious Affairs Office has shown positive progress toward the principles of excellent service, transparency, and accountability. However, implementation at the technical implementation level remains uneven, particularly in terms of consistency of service standards across work units. Therefore, strengthening internalization and ongoing evaluation are still necessary to ensure comprehensive and sustainable program objectives are achieved.

Thus, it can be concluded that the Integrity Zone program's objectives have met the requirements of clarity, specificity, and measurability, and are beginning to show results directly felt by the community. However, the program's effectiveness still requires strengthening its technical implementation and ensuring equitable understanding across all levels of staff.

Research Discussion

The discussion in the research on Accountability of the Integrity Zone Program Towards a Corruption-Free Area in Baubau City refers to the accountability theory according to Halim (2016), which includes three main dimensions: (1) Results of the program being implemented, (2) Conformity between targets and program achievements, and (3) Clear statements regarding the program's goals and objectives.

Results of the Program Run

The implementation of the Integrity Zone Program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religious Affairs Office has demonstrated success in producing tangible outcomes, both in the internal institutional and external aspects of public services. Internally, improvements in civil servant (ASN) discipline, consistent morning roll calls, and a more orderly and equitable implementation of Standard Operating Procedures (SOPs) across almost all work units have been identified. Furthermore, the previously disorganized bureaucratic work culture has begun to transform toward a more focused, transparent, and accountable bureaucracy.

This improvement demonstrates that the implementation of the WBK program has fostered a more measurable and professional work system. This aligns with Halim's (2016) theory of public accountability, which states that accountability encompasses not only administrative aspects such as the preparation of performance reports, but also emphasizes the importance of the program's tangible impact on public welfare. In this context, the implementation of WBK has demonstrated that government agencies are capable of demonstrating identifiable work results (outputs) and outcomes that are felt by the public.

Furthermore, according to Bovens (2007), public accountability emphasizes three important elements: transparency, answerability, and enforcement. These three elements are interconnected in creating accountability for public institutions regarding their performance. Transparency is reflected in the openness of information to the public; answerability is manifested in the institution's willingness to explain and be accountable for its performance; while enforcement relates to the existence of monitoring and evaluation mechanisms for program implementation. In the context of this research, these three elements are beginning to be realized through the implementation of technology-based services, digital daily performance reporting, and public satisfaction surveys as part of the evaluation mechanism.

Meanwhile, Behn (2001) also emphasized the performance accountability dimension in analyzing the achievements of the WBK program. He emphasized that the ideal form of accountability in the public sector is when agencies are able to demonstrate performance results that directly impact service quality. This research demonstrates this by reducing public complaints, increasing service speed, and introducing innovations such as the Online Daily Performance Report (LKH), Digital PTSP (One-Stop Integrated Service), Halal Meatball Carts (GBH), and the Dawn Alms Movement (GSS), all of which demonstrate bureaucratic efficiency and responsiveness.

Furthermore, Romzek and Dubnick (1987) stated that bureaucratic accountability can be analyzed from a bureaucratic accountability perspective, namely employee compliance with established rules, regulations, and procedures. This is highly relevant to research findings showing that civil servants at the Baubau City Ministry of Religious Affairs Office have begun to consistently implement SOPs and demonstrate compliance with personnel regulations, such as working hours and performance reporting.

Furthermore, Koppell (2005) outlined five dimensions of accountability: transparency, liability, controllability, responsibility, and responsiveness. In the context of this research, these five dimensions are beginning to appear integrated into bureaucratic practices, particularly in terms of service transparency, internal control by leaders, and rapid response to public needs.

These findings are also supported by previous research. Lestari (2020) found that the success of WBK is heavily influenced by the firm implementation of Standard Operating Procedures (SOPs) and an integrity-based work culture. Similarly, Syahrul (2021) stated that achieving public accountability is highly dependent on leadership commitment and service innovation directly felt by the public. Meanwhile, Rahman (2022) also argued that digital service innovation is a crucial instrument in creating fast and accountable public services, particularly in the Ministry of Religious Affairs and religious-based public services.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1605 | P a g e

Thus, the implementation of the WBK Program at the Baubau City Ministry of Religious Affairs Office has reflected a strong integration of public accountability and governance principles. However, several challenges remain, particularly in terms of increasing the capacity of civil servants (ASN), expanding the equitable use of technology, and strengthening coordination between work units. These efforts are crucial for maintaining the sustainability of achievements and encouraging improvements in the quality of accountable, inclusive, and sustainable public services.

Conformity Between Targets and Program Achievements

Within the framework of public accountability, the alignment between targets and achievements is a crucial dimension in assessing a program's effectiveness and legitimacy. According to Halim (2016), accountability not only requires the preparation of activity implementation reports but also encompasses a moral and institutional obligation to implement work plans according to agreed targets and objectives. In other words, program achievements must reflect the accuracy and success of implementation compared to the initial plan.

The research results show that the implementation of the Integrity Zone Program towards a Corruption-Free Area (WBK) at the Baubau City Ministry of Religious Affairs Office has generally demonstrated a high level of alignment between performance indicators and actual results. The majority of internal informants stated that key indicators such as service speed, procedural efficiency, and a reduction in public complaints have been achieved and even exceeded expectations in several work units, particularly those that have implemented technology-based innovations such as digital queuing systems and online PTSP.

This phenomenon is reinforced by Halachmi and Bouckaert (1995), who stated that the success of implementing public accountability is highly dependent on the organization's readiness to adapt to change, including through training, system alignment, and effective internal communication.

Externally, community informants also reported that service quality had significantly improved. They felt the service process was faster, clearer, and handled with a friendlier and more professional attitude. This reinforces the claim that the program's outcomes have been directly felt by the public, the primary beneficiaries.

Theoretically, this finding is reinforced by Bovens (2007), who stated that substantive accountability involves achieving concrete results as a form of responsibility for the use of public authority. Meanwhile, Dubnick and Frederickson (2011) added that accountability also concerns answerability, namely the ability of public institutions to answer whether their performance results are truly in accordance with initial commitments. Utami (2019) also emphasized that public perception is a benchmark for the success of the Integrity Zone, as it encompasses public trust formed from direct experience.

The findings of this study also confirm the theory of performance accountability according to Behn (2001), which states that public accountability is not only about procedural compliance, but also about work results (performance accountability), including target achievement and stakeholder satisfaction.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the
Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al
1606 | P a g e

However, not all aspects of the program are running optimally. Researchers found that public complaint management and service outreach systems remain weak in some work units. Some employees are not yet fully capable of operating the digital service system optimally due to limited technological literacy and a lack of advanced technical training.

Within the framework of Halachmi and Bouckaert's (1995) organizational adaptation theory, these obstacles indicate that the success of accountability is highly dependent on the organization's capacity to transform comprehensively, including in terms of human resources, technological infrastructure, and internal communication systems.

The results of this study also reinforce Lestari's (2020) findings, which state that the WBK program will be successful if there is synchronization between strategic plans, budget realization, and digital service implementation. Furthermore, Yuliani and Susanti (2020) at the Ministry of Religious Affairs showed that the success of the WBK program is greatly influenced by employees' adaptive capacity to innovation, as well as inter-unit coordination in consistently implementing SOPs. Saragih and Simanjuntak (2021) found that public complaints management in the Integrity Zone program in local government agencies has not been optimal due to weak feedback and monitoring mechanisms.

In general, the findings of this study conclude that performance accountability in the WBK Program has been implemented well, although challenges remain in achieving equality and consistency in implementation across all service lines. The level of alignment between targets and outcomes has demonstrated a relatively high level of administrative and substantive achievement, but sustainability of these results still requires strengthening employee capacity, monitoring systems, and collective change management.

Therefore, in an effort to strengthen public accountability, strategies need to be implemented to strengthen technical training, internalize integrity values through ongoing development, and strengthen horizontal accountability through public involvement in service evaluation mechanisms. This is crucial to ensure that established targets are not only realized numerically but also have a tangible impact on building public trust in the quality of bureaucratic services.

Clarity of Program Goals and Targets

Research findings indicate that the goals and objectives of the Integrity Zone Program towards a Corruption-Free Zone (WBK) at the Baubau City Ministry of Religious Affairs Office have been specifically formulated and well-documented in official planning documents, such as technical implementation guidelines, action plans, and performance indicators. These documents serve not only as administrative tools but also as normative references for program implementation in the field. Furthermore, socialization, training, and internalization of integrity values have been carried out regularly, indicating a systematic effort to ensure a shared understanding among implementers.

Most employees understand the program's direction and objectives, especially after the internalization activities were implemented. This is reflected in increased discipline, professionalism, and commitment to service procedures. However, there are still gaps in understanding among technical implementers, particularly regarding the substantive meaning of the Integrity Zone. The public, as service users, is also beginning to feel the

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1607 | P a g e

benefits, even though they are not directly familiar with the program's contents. Faster, friendlier, and less complicated service is an early indicator of the program's success.

According to Halim (2016), clarity of objectives is the foundation for realizing public accountability. Clear and measurable program objectives facilitate the control, reporting, and evaluation of public policy implementation. Accountability here refers to an agency's ability to be administratively and substantively accountable to the public for program implementation.

Furthermore, Romzek and Dubnick (1987) outlined that public organizational accountability involves four main dimensions: bureaucratic accountability (compliance with regulations), legal accountability (compliance with laws), professional accountability (based on expertise), and political accountability (responsibility to the public). In this context, clarity of program goals and objectives strengthens the bureaucratic and professional accountability aspects, as implementers are required to understand, follow, and be accountable for implementing policies professionally and in accordance with procedures.

In the context of governance, clarity of policy direction is closely related to the principles of transparency and participation. The UNDP (1997) states that good governance is characterized by a strategic vision, namely a clear policy direction and objectives that are mutually agreed upon and understandable by all implementers and stakeholders. Meanwhile, Graham et al. (2003) emphasize that one of the main elements of good governance is an institution's ability to communicate long-term goals openly and involve implementers in the formulation process.

Furthermore, Pierre and Peters (2000) in their network governance theory state that the success of modern governance lies in the extent to which public institutions are able to build shared goals between state and non-state actors, including the public as service users. In this context, even though the public does not directly read policy documents, better service experiences indicate an implicit understanding of the direction of change being implemented by the bureaucracy.

Bovens (2007) also emphasized that public accountability encompasses the dimension of answerability, namely the extent to which government agencies can provide rational explanations for decisions and actions to the public. In this context, even though the public does not directly access program documents, their positive perceptions of services reflect the legitimacy outcome of bureaucratic accountability. Roberts (2002) complements this with the concept of reflexive accountability, namely the ability of an organization to adjust policies and actions based on public responses and input.

Meanwhile, Behn (2001) developed the concept of performance accountability, which states that accountability is not only formalistic (input and process), but must be oriented towards real results (outcomes) that can be felt directly by the public.

This research also aligns with the findings of Saputra and Handayani (2020), who demonstrated that a clear vision and collective understanding of policy direction are key to the success of bureaucratic reform within government agencies. Furthermore, Dewi and Kurniawan (2021) emphasized that indicators of the Integrity Zone program's success stem not only from administrative reports but also from public perceptions of changes in public services. Putri and Hartanto (2022) also revealed that bureaucratic resistance often arises

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the
Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al
1608 | P a g e

from a lack of employee involvement in policy formulation and understanding, a phenomenon also found in this study.

Thus, it can be concluded that the clarity of the goals and objectives of the WBK program at the Baubau City Ministry of Religious Affairs Office has supported the principles of accountability and governance, particularly in terms of transparency, participation, and strategic alignment between central policies and implementation at the technical level. However, to strengthen the program's effectiveness and sustainability, further efforts are needed, such as improving substantive understanding among employees at all levels, intensifying internal communication, and strengthening the monitoring and evaluation system based on data and public participation.

CONCLUSION

The results of the implemented program, the accountability of the WBK program is reflected in tangible results in internal institutional improvements and improved public service quality. Internally, there has been an increase in ASN discipline, consistent morning roll calls, and a more orderly and comprehensive implementation of SOPs. In addition, the implementation of various digital innovations such as the online Daily Performance Report (LKH), digital PTSP, Halal Meatball Cart (GBH), and the Dawn Alms Movement (GSS) have produced concrete outputs and outcomes. The public feels the benefits of faster service, clearer procedures, and a friendlier and more responsive attitude of officers. This confirms that program accountability is not only administrative, but also substantive, namely having a direct impact on public satisfaction. Alignment between targets and program achievements, accountability is also reflected in the high alignment between targets formulated in planning documents and actual achievements in the field. Indicators such as accelerated service, efficiency of bureaucratic processes, and a significant reduction in the number of public complaints have been achieved. However, obstacles such as suboptimal public complaint management, limited technological literacy, and uneven technical training indicate that program accountability is not yet fully distributed across all work units. Therefore, strengthening change management and increasing employee capacity are crucial for maintaining accountability continuity. Clarity of program goals and objectives, as well as accountability goals and objectives for the Integrity Zone program, have been clearly defined and documented through various official planning instruments, such as technical guidelines, action plans, and performance indicators. Employee understanding of this policy direction is quite good, although there are still differences in understanding at the technical implementation level. From the public's perspective, although they do not directly access the documents, they appreciate the service improvements that indicate the achievement of most program targets. This clarity of policy direction is an important prerequisite for realizing consistent and accountable accountability to the public.Suggestions that can be given based on the results of this study For future researchers, it is recommended to study similar topics with different theoretical approaches, methods, or analysis techniques in order to enrich the perspective and provide more comprehensive research results.

Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1609 | P a g e

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1610 | P a g e

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Accountability of the Integrity Zone Program Towards a Corruption-Free Region at the Ministry of Religious Affairs Office in Baubau City—Asmiddin, et.al

1611 | P a g e