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Citizen Perceptions and Public Servant Accountability of Local Government Service Delivery in Malaysia

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ABSTRACT

This research examines the perceptions of citizens and public servant accountability of delivering local government services in Malaysia. The study employed a quantitative approach, with 1,160 questionnaire responses from citizens and public servants in local government. The findings reveal that respondents are generally satisfied with the services provided to society. However, there were three accountability concerns: first, the inadequacy of citizens' participation in programs; second, the actions in relation to complaints, and third, the slow response to repair dilapidated basic infrastructure. Theoretically, this study contributes to the public management literature concerning the connection between expectations by citizens and the accountability of employees in delivering services to the public. Practically, we recommend that local governments engage their citizens in decision making processes so they can directly monitor local government service delivery by public servants.

Introduction

Accountability in local government arguably creates a high responsibility of local government public servants to deliver services by increasing transparency and understanding the views of citizens in decision-making (Gabriel, 2017; Manaf et al., 2016). In this relationship between public servants and citizens, on the one hand local government public servants are expected to provide services to meet economic and political targets, while on the other hand they need to demonstrate resource management utilization and value to the public. In this regard, citizens can hold local governments to account concerning their targets and mode of engagement.

Local government accountabilities are increasing in an audit society (Power, 1997) where citizens are becoming more calculative in evaluating the services provided, as highlighted in client charters. Consequently, society tends to emphasize high accountability in service delivery as well as the tax paid by them. In particular, in a Public Value Governance (PVG) age, governments play a central role in providing services with high public values while citizens, private and non-government agencies act as active supporters to government programs (Bozeman, 2002; Bryson et al., 2014).

Higher levels of scrutiny from society, policy making and service delivery is placing increasing pressure on public servants to be more accountable for the resources used (Langford & Roy, 2008; Lewis et al., 2015; OECD, 2015). The role of society has expanded beyond citizens merely being the receivers of services to expecting higher levels of accountability and responsibility from local government. Hence, there are increasing calls for higher citizen participation in evaluating the accountability of local government public servants when allocating their duties (Lewis et al., 2015; Rivenbark et al., 2019; Schatz, 2013). The essential mechanism of society participation is voicing the perceptions of citizens towards local government responsibilities.

The society's view of local government is salient and influences wider perceptions of government (Escobar-Lemmon & Ross, 2014) as both work collaboratively to deliver basic services and are strongly influenced by their reputations. The responsiveness of local governments to the needs expressed by citizens impacts on their levels of satisfaction with local government services. This impacts on perceptions of both responsiveness and accountability at various stages throughout the formulation, implementation, monitoring and evaluation of government policies and programs.

Evaluating the accountability of public servants ensures that public servants are responsible for their work and providing value for money in the provision of public services. Public servants are also expected to

instil confidence in the government and being responsive signals to citizens that they are servicing their needs. This leads us to ask the following research question:

> What are the perceptions of citizens and how are public servants accountable for delivering local government services in Malaysia?

This study focuses on the perspective of both society (citizens) and local government (public servants). The potential contribution of this study is accountability in local government related to good governance in theory and practice, meaning that public servants are expected to be accountable for the decisions and actions on the basis of their power and authority (Jarvis, 2015; Mulgan, 2000).

The paper begins by providing a general overview of the concept of accountability in local government service delivery practices. There is then an analysis of the literature on accountability and service delivery, including within the Malaysian local government context. The paper then explains the methodological approach, including the processes of data collection and analysis. The results are presented in the findings section before the theoretical and practical contributions are highlighted in the discussion section. Finally, a short summary of the paper is made in the conclusions section.

Literature review

In democratic societies, governments are responsible for delivering public services to the wider public. In such a system, involving the public directly through public participation mechanisms created by all levels of government is essential at the local level because this creates a direct relationship with society. In particular, in the age of PVG, the value of customer feedback when assessing and judging local government service delivery (Bozeman, 2002; Lewis et al., 2015) is emphasized. In order to understand the whole picture of government service delivery, public servants and society participation in governing local government is required.

Accountability in Malaysian local government

Accountability is taken seriously by the Malaysian government, particularly with regard to the lack of enforcement (Rasli et al., 2020), the severity of penalty, or punishment for violations concerning accountability being very low (The Star, 2010, 2009). In Malaysia, accountability is concerned with high responsibility for action to improve service delivery performance by government organizations at all levels. Since the central government cannot deliver all that is required at a local level, responding to calls for citizen participation is one

way of achieving its objective of being able to 'deliver to the community'. Providing a platform for citizens to participate in the process of decision making at the local level symbolizes the existence of high accountability.

In an ideal setting, local governments carry the dual function of ensuring top-down and bottom-up accountability. To deliver on policies and implementation through public financial management and service delivery requires oversight function at both the federal and state government level (Siddiquee, 2010). Local governments represent citizens by giving a voice to individual citizens, civil society organizations, and business groups and by representing the needs of local constituents in policy-making. This leads to perceptions of public accountability measures that aim to strengthen local government oversight so that local leaders oversee local government operations on behalf of local citizens.

Strengthening local accountability requires some modifications in local government and local council oversight. For example, allowing for citizen-initiated legislation (e.g., petitions), referendums, or empowering citizens to give views on public facilities. By introducing mechanisms for less advantaged people to participate in decision-making and for local transparency and accountability, community-driven development programs have promoted a culture of citizen oversight.

Local governments are expected to carry out their duties efficiently and effectively (Teruki et al., 2019). Both the government and the public are demanding increased performance and accountability from local governments. The public, from time to time, has made allegations of the government's gross inefficiency, abuse of power and poor planning, which are regularly highlighted in the local daily newspapers (Salleh & Khalid, 2011; Siddiquee, 2010; Siddiquee & Mohamed, 2007). The existing scenario concerning local government in Malaysia tends to highlight the traditional top-down approach to local administration (Nooi, 2011). In particular, since the local elections were abolished in 1970, mayors or presidents of local authorities have been appointed by the Menteri Besar or Chief Minister, while the names of councilors are proposed by political parties for consideration, particularly in the case of peninsular Malaysia. As a result, councilors are not regarded as truly independent (Lim, 2006; The Star, 2010) and citizens are unable to choose the mayor or councilor members that can represent their interests.

Furthermore, global influences and growing community awareness are now challenging the practice of centralized administration, and local government leadership is reappraising its role and contribution in local affairs. Community members are seeking to be

empowered and are attempting to reinforce their right to be consulted in the decision making process of its local council (Nooi, 2008). This means empowering local government and decentralizing autonomy to local government, which is currently limited in many country contexts, including in Malaysia.

Local government in Malaysia operates within a centralized political system that does little to encourage autonomy or public participation at the local level. Although the federal government advises upon application of the principles of good governance such as participation, transparency, accountability and local government's subordinate position to the federal and state government, its hierarchy limits its ability to engage freely with the community. Local government continues to face criticism over delays, poor attitude, weak enforcement and displays of arrogance (Nooi, 2011; Rasli et al., 2020).

In order for a nation to deliver services efficiently and effectively, a robust governance accountability framework that is accountable to the people at the local level is essential. The government appears anxious to bridge the perception gap between the demands coming from the community and what local authorities are currently delivering. As a consequence, what is provided by the government is not fulfilling what is desired by the community. There is a gap between the public and political regime both in service delivery and local government's performance for the public. Increasingly, communities are focusing on the need for more efficient and effective provision of services by local government and for more public participation.

Evaluating the effectiveness of public officials ensures that they are performing their tasks to their full potential and providing value for money in the provision of public services. Public officials also must instill confidence in the government and be responsive to the community they are serving. Therefore, to realize the transformation of local government, good governance must arise from the belief in government decisions and the community can play a role as a development partner. This study examines citizen perceptions and accountability of public servants in the local government service delicery. The research question asks: What are the perceptions of citizens and how are public servants accountable for delivering local government services in Malaysia? The study's aim is to examine the involvement of the community in programs, the arrangement of infrastructure and task responsibility delivered by local government public servants.

Methodology

This study employed a positivist research design with a quantitative method using a two-point Likert scale by distributing a set of questionnaires to all respondents. The two point likert scale is acceptable to use to reflect a context of study where the shorter scale of design offers a quicker and easier response. As argued by Jones (1968), respondents expressed that the 2-point scales are easier to use, although the 7-points can be more accurate but ambiguous. However, shorter scales received the highest preference score. Overall, three-point, two-point and four-point rating scales are the most preferred (Taherdoost, 2019).

Our method enabled gaining a wider perspective of citizens and employees on the accountability mechanism in local government. A total of 1,500 questionnaires were distributed to employees and citizens, with 1,160 questionnaires returned. This indicates the questioannaire return rate was high with 77% responses. There were 5 questionnaires returned incomplete with missing data. Thus, 1,155 sets of questionnaires were used in this study involving 368 employees and 787 citizens of the City Council. The results were analysed using SPSS based on the research question and aims of this study.

Population and sampling

This study covers a population of local citizens and employees in selected local authorities in Peninsular Malaysia. According to statistics presented by the Portal Ministry of Housing and Local Government 2020, Malaysia has 150 local governments with a total of 12 of the City Council/Hall Council, 39 of the Municipal Council and 99 of the District Council from Peninsular Malaysia, Sabah and Sarawak. The population for this study comprises all local government in Peninsular Malaysia. In addition, we ensured all the areas: north, east, west and south Peninsular Malaysia, consisting of Omega Municipal Council, Beta City Council, Gamma Municipal Council, Alpha District Council, Delta District Council, Sigma Municipal Council, were included. By randomly selecting respondents from the population sample, this research statistically equalizes all variables simultaneously.

Measurement

This study used surveys as a data collection method by using a questionnaire. The questionnaire was distributed to respondents and it was attractive because it took a short time to complete. In terms of the research instrument, this study uses two different questionnaires distributed to employees and citizens in the selected local governments. The two different sets of perceptions were needed in order to evaluate the mechanism of public participation and political accountability in local government. The set of questionnaires for employees aimed

to understand the role of selected local government public servants in delivering accountability. At the same time, the questionnaire for citizens examines how they participate and rate the services provided by selected local governments. The questions for the questionnaire were built from the study conducted by Wang and Wart (2007). The questionnaire in this research has been distributed in Malaysia, except Sabah and Sarawak City Council employees and citizens. These groups have different norms around how to be approached. For employees, questionnaires were given to staff representatives who distributed the questionnaires to the relevant departments. For citizens, questionnaires were distributed on an individual basis. Because data were collected through questionnaires, respondent participation was voluntary. It is assumed that answers were provided in an honest and accurate manner.

There are two sets of different questionnaires to analyze in the study. Questionnaires for the employees are categorized into Parts A, B, C, D, E and F, as indicated in Tablès 3, 5, 7, 9 and 11. Meanwhile questionnaires for the citizens are indicated in Tablès 4, 6, 8, 10 and 12. The data obtained in this study are analyzed using descriptive analysis.

Reliability

Results obtained from this pilot study questionnaire for local government employees show all variables measured demonstrate Cronbach Alpha values ranging from 0.634 to 0.865. The reliability test, conducted on the questionnaire for local government citizens, shows the Cronbach Alpha values in each section are between 0.639 to 0.892. The results, therefore, show an appropriate approach in this research and the values obtained, based on the reliability of the pilot test, can be used as a reliable measurement tool to conduct this study.

Data analysis

Based on the data collection process, the quantitative analysis employs the Statistical Package of SPSS software. Descriptive statistics are used to organize and interpret the data, and are presented in the form of tables and diagrams with an explanation. The descriptive statistics utilized include frequency.

Analysis and results

Demographic of local government employees

The demographic analyzed in this study involved 368 employees of Omega Municipal Council (OMC), Beta City Council (BCC), Gamma Municipal Council

(GMC), Alpha District Council (ADC), Delta District Council (DCC) and Sigma Municipal Council (SMC). Table 1 demonstrates only a slightly different involvement of male and female employees in the study. Male employees represent 53.5% (n = 197), while females represent 46.5% (n = 171). Table 1 indicates, the name of the local authorities that represent the employees.

Demographic of local government citizens

Table 2 shows the demographic characteristics of 787 local government citizens.

Analysis on accountability of local governments

General perspective of accountability

The general perspective concerning accountability indicates that broad views and feelings by employees and citizens are an important aspect of local government services.

Table 3 clearly shows that the level of agreement is higher than the level of disagreement among OMC, BCC, GMC, ADC, DCC and SMC employees towards general perspectives concerning local

Table 1. Employees' profile.

Category	Demographic	F	%
Gender	Male	197	53.5
	Female	171	46.5
Religion	Islam	351	95.4
	Buddha	5	1.4
	Hindu	5	1.4
	Christian	7	1.9
Race	Malay	351	95.4
	Chinese	12	3.3
	Indian	5	1.4
Education levels	SPM	134	36.4
	Diploma	107	29.1
	Degree	86	23.4
	Master	34	9.2
	PhD	7	1.9
Age	20–29 years	119	32.3
	30–39 years	123	33.4
	40–49 years	61	16.6
	50 years and above	65	17.7
Position	Management and Professional	72	19.6
	Group Support I	162	44.0
	Group Support II	134	36.4
Tenure	1–9 years	189	51.4
	10–19 years	87	23.6
	20–29 years	62	16.8
	30–39 years	30	8.2
Local Government	Omega Municipal Council	86	23.4
	Beta City Council	24	6.5
	Gamma Municipal Council	100	27.2
	Alpha District Council	84	22.8
	Delta District Council	24	6.5
	Sigma Municipal Council	50	13.6

Table 2. Citizens' profile.

Category	Demographic	F	%
Gender	Male	397	50.4
	Female	390	49.6
Religion	Islam	633	80.4
	Buddha	77	9.8
	Hindu	45	5.7
	Christian	32	4.1
Race	Malay	633	80.4
	Chinese	87	11.1
	Indian	56	7.1
	Others	11	1.4
Education levels	SPM	265	33.7
	Diploma	224	28.5
	Degree	220	28.0
	Master	65	8.3
	PhD	13	1.7
Job Position	Management and Professional	138	17.5
	Group Support I	161	20.5
	Group Support II	322	40.9
	Freelance	113	14.4
	Pensioner	20	2.5
	Unemployed	33	4.2
Age	20–29 years	328	41.7
	30–39 years	231	29.4
	40–49 years	147	18.7
	50 years and above	81	10.3
Local Governments	Omega Municipal Council	149	18.9
	Beta City Council	153	19.4
	Gamma Municipal Council	105	13.3
	Alpha District Council	189	24.0
	Delta District Council	149	18.9
	Sigma Municipal Council	42	5.3

government accountability. Table 3 indicates that most local government employees are alert to the need to increase their performance over time.

Meanwhile, the results of this study show that the level of agreement among OMC, BCC, GMC, ADC, DCC and SMC citizens from the general perspective of local government accountability is higher than the level of disagreement (see, Table 4). For the disagremment indicators, weaknesses were perceived by citizens concerning local government accountability identifying the complaint, suggesting that immediate action must be taken.

The results clearly show that these elements of general perspective concerning local government accountability contain different answers from each respondent group. The results obtained indicate that employees take action immediately towards any complaints given. Meanwhile, the general perspective from citizens shows that local authorities do not take immediate action concerning complaints. This study also indicates that local authority employees would not take serious action towards any complaint from their customers. However, citizens have positive views regarding staff, who show their dedication to work by applying the concept of serving their customer first.

Program

All items in Table 5 show a high degree of agreement (exceeding n = 237). However, three items indicate high disagreement of employees concerning aspects of public and NGO participation in programs

Table 3. Overview of employee perception concerning local government.

	OMC		BCC		GMC		ADS		DCC		SMC		TOTAL	
General Perspective	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
I was referred to the appropriate training	66	2	24	0	96	4	80	4	24	0	47	3	353	15
My annual Key Performance Indicator (KPI) target was reached	66	2	24	0	96	4	81	3	24	0	50	0	359	9
The concept of serving the people is a priority	64	4	24	0	97	3	80	4	24	0	49	1	356	12
I always strive to improve my work competency all the time	66	2	24	0	100	0	83	1	24	0	50	0	363	5
I took immediate action concerning the complaint	67	1	24	0	100	0	82	2	24	0	50	0	364	4
I am alert and sensitive about all problems and complaints made by residents	63	5	23	1	98	2	80	4	23	1	50	0	358	10
My role is increasingly challenging due to varied community claims	63	5	23	1	94	6	84	0	23	1	49	1	353	15
I am satisfied with my work efficiency	66	2	24	0	97	3	78	6	24	0	48	1	353	15

Table 4. Overview of citizen perception concerning local government accountability.

	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
General Perspective	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Local Authority staff always emphasizes the concept of serving the people	97	52	118	35	88	17	170	19	99	50	32	10	604	183
Local residents find it easy to make complaints to the Local Authority	96	53	113	40	73	32	178	11	99	50	31	11	590	197
Following complaint, immediate action is taken	64	85	94	59	45	60	154	35	71	78	8	34	436	351
Local Authority staff is alert and sensitive about all problems and complaints provided by residents	51	98	92	61	34	71	171	18	76	73	17	25	478	309
I am very satisfied with the efficiency of the staff of the Local Authority	64	85	82	71	61	44	163	26	77	72	24	18	471	316

Table 5. Employee perception of the Program.

Program	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
The local authority often carries out clients' day programs	76	10	24	0	82	18	75	9	24	0	49	1	330	38
Programs organized by the local authority often involve local residents	83	3	24	0	88	12	79	5	24	0	50	0	348	20
Programs conducted by the local authority are very helpful in resolving the problems of the residents	77	9	24	0	92	8	80	4	24	0	48	2	345	23
The local authority is encouraging the community to give feedback about the services needed	85	1	24	0	91	9	78	6	24	0	49	1	351	17
ICT technologies services such as the internet (websites and Facebook) facilitate the public to make a complaint to the local authority	80	6	24	0	95	5	82	2	24	0	49	1	354	14
Dialogue with the community carried out periodically	81	5	23	1	89	11	73	11	23	1	48	2	337	31
Residents are less involved in local authority programs with the community	69	17	19	5	48	52	64	20	19	5	41	9	260	108
NGOs are less involved in community programs with local authority	63	23	20	4	40	60	59	25	20	4	37	13	239	129
Local authority is less invited to the programs organized by the society and NGOs	64	22	15	9	45	55	62	22	15	9	36	14	237	131

Table 6. Citizen perception of the program.

Program	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
The local authority often carries out "customer day"	60	89	80	73	46	59	156	33	79	70	24	18	445	342
Programs organized by the local authority often involve local residents	77	72	99	54	65	40	156	30	99	50	24	18	523	264
Programs conducted by the local authority are very helpful in resolving the problems of the people	62	87	105	48	64	41	163	26	91	58	30	12	515	272
The local authority is encouraging the community to give feedback about the service needed	83	66	111	42	65	40	159	30	113	36	34	8	565	222
ICT technologies such as the internet (websites and Facebook) facilitate the public to make a complaint to the local authority	103	46	125	28	91	14	144	45	123	26	36	6	622	165
Dialogue with the community is carried out periodically	59	90	86	67	56	49	132	57	80	69	26	16	439	348
Local residents are less involved in local authorities programs with the community	94	55	94	59	66	39	147	42	102	47	26	16	529	258
NGOs are less involved in local authorities programs with the community	102	47	98	55	65	40	149	40	100	49	32	10	546	241
Local authority is less invited to join programs organized by the society and NGOs	137	6	92	61	71	34	100	89	90	59	29	13	476	311

organized by local government and also around whether local governments are invited less to join programs run by them.

A result presented in Table 6 indicates that mostly citizens are involved in elements of programs being organized. Items on "ICT technologies such as the internet (websites and Facebook) facilitate the public to make a complaint to the Local Authority" show high levels of agreement with total of n = 622. This shows that the internet acts as a medium for employees and citizens to publicize their unsatisfied views to local authorities. However, both employees and citizens are dissatisfied concerning citizen and NGO

participation in activities organized by local governments. A similar scenario was being faced by the local government as they were not being invited to join programs organized by citizens and NGOs.

Services

In term of services, Table 7 shows that the total number of "yes" responses is higher than the total of "no" responses among OMC, BCC, GMC, ADC, DCC and SMC employees. The results of this study, as presented in Table 8, show that most OMC, BCC, GMC, ADC, DCC and SMC citizens are in agreement with the services pursued by local authorities.

Table 7. Employee perception of services.

Services	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Local authority service charge collection system (assessment, parking and compounded) is appropriate	80	6	22	2	94	6	82	2	22	2	49	1	349	19
Maintenance of drainage by the local authority is carried out often	79	7	23	1	81	19	71	13	23	1	48	2	325	43
Garbage collection system follows collection schedule	83	3	24	0	88	12	77	7	24	0	44	6	340	28
Counter services provided by the local authority are efficient	76	10	24	0	90	10	78	6	24	0	48	2	340	28
Problems faced by residents such as roads damaged, drainage system clogged are resolved immediately	78	8	24	0	79	21	74	10	24	0	46	4	325	43
The local authority is constantly monitoring facilities that have been provided	78	8	24	0	84	16	75	9	24	0	43	7	328	40
Local authority always provides maintenance for infrastructure damaged	80	6	24	0	81	19	75	9	24	0	47	3	331	37
The local authority is constantly working to increase the efficiency in service delivery over time	83	3	24	0	92	8	78	6	24	0	50	0	351	17

The results from Tables 7 and 8 clearly show that both local government employees and citizens have different perspectives in terms of elements of services. Results from this part suggest that the management of local governments must always put great concern on the services and always improve efficiency in service delivery to fulfill citizens' satisfaction.

Infrastructure

Table 9 demonstrates that the level of agreement among OMC, BCC, GMC, ADC, DCC and SMC employees concerning infrastructure provided by local authorities is higher compared to the level of disagreement responses.

Based on Table 10, the results indicate that all the seven items show high levels of agreement among OMC, BCC, GMC, ADC, DCC and SMC citizens on the infrastructure provided by local authorities.

The results from Tables 9 and 10 show that both local authorities' employees and citizens exhibit high levels of agreement with the items on "Dialogue with society should be held in order to reduce misunderstandings and disputes between enforcement with the community" and "The diplomacy approach should be in the enforcement of Local Authority".

Council members

Based on Table 11, the results show that the number of "yes" responses among OMC, BCC, GMC, ADC, DCC and SMC employees is higher compared to "no" responses.

The results obtained from Table 12 show that items have high levels of agreement in the element of local authorities.

Table 8. How citizens view the services provided by local government.

Services	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Local authorities service charge collection system (assessment, parking and compounded) is appropriate	82	67	88	65	64	41	155	34	93	56	34	8	516	271
Maintenance of drainage by the local authority is often	72	77	92	61	36	69	117	72	77	72	11	31	405	382
Garbage collection system was on schedule collection	89	60	121	32	73	32	163	26	104	45	39	3	589	198
Counter services provided by local authority are efficient	90	59	102	51	65	40	163	26	81	68	35	7	536	251
Problems faced by residents such as roads damaged, drainage system clogged resolved immediately.	53	96	86	67	49	56	115	74	73	76	22	20	398	389
The local authority is constantly monitoring the facilities that have been provided	75	74	97	56	35	70	129	60	69	80	10	32	415	372
Local authority always maintains infrastructure damaged	46	103	86	67	40	65	131	58	72	77	22	20	397	390
The local authority is constantly working to increase efficiency in service delivery over time	78	71	109	44	56	49	158	31	93	56	34	8	528	259

Table 9. How employees perceive infrastructure.

Infrastructure	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Enforcement regulations of the local authority are exercised in a fair and transparent way	82	4	24	0	91	9	76	8	24	0	46	4	343	25
Punishment of offences is commensurate	79	7	23	1	93	7	76	8	23	1	45	5	339	29
Less help from society causes difficulty in enforcement tasks	80	6	23	1	88	12	77	7	23	1	43	7	334	34
Lack of staff members affects the effectiveness of enforcement	79	7	23	1	93	7	74	10	23	1	44	6	336	32
There are complaints from dealers over the selected enforcement	78	8	20	4	56	44	64	20	20	4	40	10	278	90
The diplomacy approach should be in the enforcement of the local authority	78	8	24	0	94	6	71	3	24	0	48	2	349	19
Dialogue with society should be held in order to reduce misunderstandings and disputes between enforcement with the community	82	4	24	0	99	1	81	3	24	0	47	3	357	11

Table 10. How citizens perceive infrastructure.

Infrastructure	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Enforcement regulations of the local authority are exercised in a fair and transparent way	88	61	98	55	51	54	152	37	88	61	33	9	510	277
Punishment of offences is commensurate	91	58	102	51	59	46	165	24	102	47	35	7	554	233
Lack of cooperation from society cause difficulties in enforcement	113	36	126	27	63	42	138	52	105	44	37	5	582	205
Lack of staff affects the effectiveness of enforcement	110	39	132	21	79	26	110	79	107	42	37	5	575	212
There are complaints from dealers over the selected enforcement	95	54	118	35	72	33	132	57	109	40	36	6	562	221
The diplomacy approach should be practiced by the enforcement of local authority	119	30	132	21	96	9	174	15	107	42	41	1	669	118
Dialogue with society should be held in order to reduce misunderstandings and disputes between enforcement with the community	116	33	137	16	93	12	172	17	121	28	41	1	680	107

Table 11. How employees view council members' accountability.

Local Authorities	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Council members work with local authorities	81	5	21	3	96	4	78	6	21	3	45	5	342	26
Members of the council are less involved in programs with the community	71	15	10	14	56	44	59	25	10	14	31	19	237	131
Council members meet obligations regardless of the interests of race	79	7	22	2	95	5	74	10	22	2	43	7	335	33
Council members meet obligations regardless of the interests of the party	76	10	21	3	94	6	73	11	21	3	39	11	324	44
Council members are proactive in solving problems of the local people	82	4	21	3	94	6	77	7	21	3	44	6	339	29

Table 12. How citizens view council members' accountability.

Local Authorities	OMC		BCC		GMC		ADC		DCC		SMC		TOTAL	
	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N	Y	N
Council members work closely with local authority	93	56	114	39	75	30	170	19	124	25	35	7	611	176
Members of the council are less involved in programs with the community	71	78	108	45	59	46	152	37	90	59	35	7	515	272
Council members meet obligations regardless of the race interest	89	60	115	38	77	28	171	18	102	47	33	9	587	200
Council members meet obligations regardless of the political parties' interests	74	75	104	49	58	47	108	81	86	63	16	26	446	341
Council members are proactive in solving problems of the local people	68	81	97	56	68	37	100	89	79	70	22	20	434	353

Discussion

General perspective on accountability

In general, local government employees recorded high average scores while local government citizens attained some moderately high scores. This difference occurs because local government employees were within the organization which enabled them to understand the local government's role and management better than local government citizens.

Our results highlight that most employees agree that local government are very clear about the role and management of their organization. The same can be said for most local government citizens who understand the local government's role to serve customers. These results also show understanding among local government employees to have training, achieve annual work targets and give priority to serving citizens. However, there are citizens who do not agree with items such as immediate action taken concerning complaints and the inefficiency of local government employees. This is likely because local governments are not able to take immediate action on maintenance and enforcement due to a lack of financial and human resources support (Teruki et al., 2019). In this study, the general perspective refers to having the effective tools to make a complaint, the efficiency of local council officers, and how local governments respond to complaints.

Program

In terms of programs by local governments, the results show that local government employees gave more positive responses compared to local government citizens. Most of the local government employees agreed that programs are helpful in solving problems. However, there was a perception of a lack of participation by communities and NGOs to join the program and fulfil the community's needs. In contrast, local government citizens gave responses at a moderate level of agreement concerning programs organized by local government, although some citizens indicate that they were not sure about whether to join programs by local governments. The example of local programs that citizens were not aware of include: city safety programs, citizen dialogue, city health programs and Local Agenda 21 programs (Nurudin et al., 2015). The results show communities do not participate in a program that results in no positive impact being derived from the activities. The different answers from both groups indicates that programs conducted by the local governments did not gain the attention of the community.

Services

The results obtained for services provided by local governments is high. The majority of local government employees and citizens agree that local government services are customer-oriented services and effective. However, from the results, local government citizens disagree that local governments have a good management of services such as parking area systems, maintenance of drainage and more broadly not constantly monitoring facilities. It can be concluded that local governments have quality management in services which fulfill the satisfaction of employees, however the services do not fully satisfy citizens. This means that

local governments need to increase efforts to generate high revenue and provide more training to employees, thereby helping them to provide frequent maintenance for the wellbeing of its citizens.

Infrastructure

The results obtained for infrastructure by local governments are moderate by both groups of respondents. However, local government employees agreed that they provided sufficient infrastructure facilities and always monitored and completed maintenance. The same can be said for most local government citizens who conceded that they were satisfied with the infrastructure provided. However, some local government citizens were constantly requesting maintenance to infrastructure damage.

Council members

In general, local government employees and citizens recorded moderate average scores towards accountability delivered by council members. However, local government employees and citizens indicated they strongly agreed that council members work closely with local government to deliver their duties. However, citizens feel that council members in their areas are less involved in the programs and are also not proactive in solving citizens' problems. Therefore, council members should have training from time-to-time to more effectively engage with citizens at a local level. Council members are important individuals in local authorities and training can increase their effectiveness within communities.

This study builds on the public administration literature on political accountability in the context of public-services. Previous studies have mostly focused on how local government employees deliver their work based on daily routines, without considering the input, expectation and demands of the public. Such an approach has focused on public servants who deliver services through their accountability by being elected (Yilmaz et al., 2008). We focus on local government staff who are fulfilling duties and responsibilities of public accountability through being chosen by state government without having been elected. This means a different kind of service delivery and relationship with the public. This study also builds on theoretical insights on citizen participation in terms of the variable measure. Most studies show the role of citizens participating in decision making (Manaf et al., 2016). We show a citizen participation measurement on infrastructure, programs and responsibilities of local government committees within their residential area. These new variable measurements repre-

sent a valuable avenue of research for scholars and practitioners to enhance our understanding of citizen participation.

Conclusions

This paper provides three contributions. First, we offer an empirical test that the accountability mechanism of local governments is satisfactory, by taking two perspectives from two groups of respondents, namely local government employees and citizens who had experience in dealing with the organization. However, local government can still improve its management to increase future performance and to meet the needs of the community because the results show that the community are not fully satisfied with services, programs and infrastructure provision. Therefore, this study proposes a measure that links employees' and citizens' views on government accountability.

Second, this study provides important theoretical insights to local government management in terms of citizen participation and political accountability. This is appropriate for highlighting the salient role of local government, not only in maintaining public order, providing basic amenities and supporting the welfare of the people, but also in providing a more complex, development-oriented service through providing better quality services that meets the desires and needs of the public.

Third, this research provides greater understanding of the accountability literature. Historically, accountability duties have been delivered based on a top-down approach, however as we show empirically in this paper, increasingly local government management are transforming administrative structures, with information, feedback and complaints by citizens guiding what and how they discharge services and ensure they are accountable.

This study provides practical insights, particularly to those working in local government. For future studies in local government, it would be beneficial to focus studies on comparing citizen participation and political accountability in jurisdictions where there are different levels of performance in local government. It would also be valuable to compare employee and citizen perceptions in different country and cultural contexts to understand the similarities and differences in expectations and levels of satisfaction among local government services.

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