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Managerial Accountability in Health Right Fulfillments of the Physical Disabilities

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Abstract. Managerial accountability in the fulfillment of health rights of physically disabled people is of importance to realize equality in public services. This article aims to analyze forms of managerial accountability and its patterns of relationships in the public service delivery. This research is conducted in the Physical Disability Rehabilitation Service Center or Balai Besar Rehabilitasi Sosial Bina Daksa (BBRSBD) Prof. Dr. Soeharso with qualitative method. Data is collected through in-depth interviews, observation, and documentation. It reveals that managerial accountability is built on organization in terms of finance, human resources, and assets while it is predominantly manifested vertically in nature. Improvements towards balancing this pattern of managerial accountability with horizontally manifested one in public service delivery is crucial in order to better fulfillment of health rights of the physical disabled people.

Keywords: Managerial accountability, physical disability, health rights, public service delivery.

INTRODUCTION

Good governance principles face on a new challenge, not only in terms of equality before the law but also equality before public service delivery to reach disadvantage people, especially to vulnerable disable groups.

Accountability in public service is one form of implementation of good governance principles (Nubatonis et al. 2014). The one of accountability model developed in public organization is managerial accountability. Managerial accountability requires a clear assignment of responsibility for action, a clear statement of goals and a focus on results and performance (Christensen & Lægreid, 2015). Organization should be capable to give a statement related organization activity and the result of performance to stakeholder. The purpose of managerial accountability is to provide assurance on the use of public resources in a consistent manner the protection of the values of the public service (Demirel, 2014). Managerial accountability also aims to ensure that authority and responsibility are delegated in public organization (Alwiweng, 2015). The context of managerial accountability emphasizes on public resource’s management, public ethics, and the delegate of authority. Accountability model has to develop in seeing on relations between the organization and stakeholders. Accountability builds a bridge of the role between citizen and institution through a statement of performance results. It means that an accountable service follows up citizen feedbacks. It is important that accountability should be equal. This research focuses on the management of finance resource, human resource, and organization property related the fulfillment of health right. In addition, the fulfillment of health rights is realized through

The social theory of disability treatment suggests that the real barrier of disability movement is citizen dis-crimine through negative stigma which attach on disability (Meyers, 2014). The development of disabled people can be started on health service improvements. Public health faces a critical opportunity to promote health equity for people with disabilities (Khran et al, 2015). Equality is a fundamental principle of public service in regard to respect for persons with disabilities (Radlińska, et.al, 2014). The improvements of health services can be held through evaluating the performance of public service delivery, especially in performing managerial accountability.

Accountability is the control of public organizations...
intended to be an assessment for internal and external parties in conducting assessment and evaluation (Wicaksono, 2015: 7). All parties can easily find ways to improve disability health services. Accountability is the process in which a person or group can be held to account for their conduct (Ali, 2015). Accountability for disability health services is expected to encourage the improvement of health services by government elements. Furthermore, disclosure on public resource management is important to remind that success of service depends on how organization utilizes its resources to meet the needs of disability. Government is responsible to bring better health service as disability is vulnerable of health problem.

Taking Indonesian context, especially in health rights fulfillment, this article aims to analyze forms of managerial accountability and its patterns of relationships in the public service delivery. There are some criteria of disability health service, such as improvement of assistance and information transparace related health service procedure (Zheng et al, 2014; Badu et al, 2015). In addition, Wade (2015) medical intervention, such as exercise to improve muscle function, provision of orthotics and other equipment, and psychological support carry out the fulfillment of health service to disabled people.

Based on the aforementioned criteria, we have learned that the number of persons with disabilities in Indonesia in the last 5 years has increased sharply from 9,046,000 in 2010 to 33,868,698 in 2015 (BPS, 2016). Based on that data, there are 10,526,667 of them are physical disability group. The increases of the people with disability should be followed up by the improvement of public service equality. The equality of public service delivered to eliminate barrier and negative stigma of disability movement. Public service equality for disabled people is regulated under Law 8/2016. The law provides for equal rights and opportunities for disability to a prosperous, independent, and non-discriminatory life. Based on the Article 2, the implementation and fulfillment of the rights of persons with disabilities are based on 1) respect for dignity; 2) individual autonomy; 3) without discrimination; 4) full participation; 5) human diversity and humanity; 6) equal opportunity; 7) equality; 8) accessibility; 9) the growing capacity and identity of the child; 10) inclusive; and 11) special treatment and more Protection.

RESULT AND DISCUSSION

The research is conducted in the Physical Disability Rehabilitation Service Center or Balai Besar Rehabilitasi Sosial Bina Daks (BRRSBD) Prof Dr Soeharso. It is a public organization below Ministry of Social Service that provides rehabilitation service including the fulfillment of health service to the disabled people. Data collected through interviews, observation and documentation. The interviews conducted with the heads of advocacy units, advocacy staff, and medical staff. In addition, the interview also involves three persons with disabilities who are undergoing rehabilitation period at BRRSBD Prof. Dr. Soeharso. The interviews were used to analyze the implementation of the right to health of the disabled people. Data validity used source triangulation and method triangulation. Triangulation of sources is done by matching the consistency of answers to the same questions from different sources. While triangulation method is done by matching the result of data collection based on the same research method (Moleong, 2013).

The effectiveness health services can be review in how organizations are able to utilize resources according to procedures and planning. The main purpose of managerial accountability is to provide assurance on the use of public resources in a consistent manner the protection of the values of the public service (Demirel, 2014). Disclosure of resource usage is essential to ensure that public resources are utilized for disability interests. Managerial accountability expected provide public access in assessing the resources usage and to build public services that support physical disability.

Our study on managerial accountability in BRRSBD Prof Dr Soeharso draws in process of accountability which assumed by Mark Schacter. Through this theory, it can be seen how the organization builds accountability from the lowest level of organizational units. In addition, it can be seen how the effectiveness of the resources usage related the fulfillment of health right services of disability and the possibility of the existence of irregularities procedure. Managerial accountability processes divided in three stages.

The first stage is Information. The main studies of this stage include timely information, an accurate report, and reliability related organization resource management in fulfillment of health right to physical disability in BRRSBD Prof Dr Soeharso. Result of the studies showed that the report of resource management such as financial report have been comply comparasion unsure. Financial report unsure coverage organization fund that planned before and realization in a year of organizational performance. It’s mean that reporting system provide information relate financial performance of BRRSBD Prof Dr Soeharso. In addition, information of organizational activities arranged by every person that responsible on this activities based on regulation.

Second unsure of this stage is reliability of organizational reporting system (see Table 1). Reliability obliged that performance report should based on reality. BRRSBD Prof Dr Soeharso efforted a certain of finance realization based on the evidences of organization activities such...
as transaction activities that held by BBRSBD Prof Dr Soeharso. The evidences of performance activities on reporting system ensure there aren’t a manipulative act on reporting system. It mean that reporting system in BBRSBD Prof Dr Soeharso is reliable.

On human resource management, accountability is provided through performance report of staff. Organizational report is related the fullfillment of the health right include medical and non-medical treatment, physical exercise activities program, and orthotic equipment supply. In addition, staffs are also responsible to give account on some program related the fullfillment of health right such medical rehabilitation and socio-psychology rehabilitation. The other organization resource that should be account by BBRSBD Prof Dr Soeharso is property and facilities inside. The account of organization property showed in utilization and building maintenance reporting.

The last unsure of this stage process is about timely information. Timely information in BBRSBD Prof Dr Soeharso mentioned in an interview with AS (one of the Advocacy staff) who stated that so far have been made correspondence as the completeness of the documents for students who will be operating. The documents are used as a daily, monthly and annual report to chief so there is no reporting delay (summarized from interview with AS on June 14, 2017).

That statement represents that every organizational report and information to upper affected to the effectiveness of the fulfillment of health right to disabled people. The informant also exemplize on document and reporting system related medical act service. In 2016, BBRSBD Prof Dr Soeharso had 1620 medical act to 920 physical disabilities. That medical act report followed up in organization evaluation and budget arrangement. It’s mean that the overdue of reporting system will be impact on procedure implication and reporting system.

**Action**

The Second stage of managerial accountability relate on the clarification of the fulfillment of health right based on information that received. Accountability ensured the implementation of organization procedure and public service ethics held by organization. The fulfillment of health right to physical disability in the BBRSBD Prof Dr Soeharso provided in medical rehabilitation and socio-psychology rehabilitation. In this stage explain how organization implemented procedure of their programs to disabled people. All of organization resource should pull out the effectiveness of procedure implementation.

**Finance Resource**

The performance of finance resource in BBRSBD Prof Dr Soeharso showed on financial realization report that complied on the end of year.

### Table 1. Financial Allocation and Realization on 2016

<table>
<thead>
<tr>
<th>No</th>
<th>Expenditure</th>
<th>Budget Amount</th>
<th>Budget realization Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Personnel Expenditure</td>
<td>17,116,599,000</td>
<td>17,593,410,022</td>
<td>96.94%</td>
</tr>
<tr>
<td>2</td>
<td>Goods Expenditure</td>
<td>7,818,261,000</td>
<td>7,784,509,207</td>
<td>99.57%</td>
</tr>
<tr>
<td>3</td>
<td>Capital Expenditure</td>
<td>82,500,000</td>
<td>82,454,500</td>
<td>99.94%</td>
</tr>
<tr>
<td>4</td>
<td>Social Assistance Expenditure</td>
<td>748,495,000</td>
<td>748,202,007</td>
<td>99.96%</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>25,765,855,000</td>
<td>25,208,575,729</td>
<td>97.84%</td>
</tr>
</tbody>
</table>

Source: LAKIP BBRSBD Prof Dr Soeharso.

The realization of budgeting shouldn’t same like organizational planned. However, organization have to account the realization of organization budget. It is to ensure that budgeting system direct on the fullfillment of disability right. Management of financial resource often discuss difference between financial realization and organizational planned. That condition occured in BBRSBD Prof Dr Soeharso. Difference between realization and organizational planned occured on medical treatment budgeting. It mentioned by Advocacy staff:

”... there are so many heavy operations, budget in the polyclinic section about 60 million. It’s just coverage cost of medical treatment…” (Interviewed on June 14, 2017).

That statement represented the difficulty to suppose physical disability that has medical treatment in a year. Disability has different condition. People with disability need complex treatment in health problem. So, it’s hard to suppose medical treatment budget in BBRSBD Prof Dr Soeharso. BBRSBD Prof Dr Soeharso has effort to resolve the limitation of organization budget through public scheme of social insurance named after its organization: Badan Penyelenggara Jaminan Sosial (BPJS). BPJS covers some amount of medical treatment cost that helps to reduce budget expenditure in health treatment. The procedure of BPJS is informed to physical disable people before they get rehabilitation in BBRSBD Prof Dr Soeharso. Otherwise, using BPJS in medical procedure has barriers in some types of medical treatment. A medical staff of BBRSBD Prof Dr Soeharso mentioned it in an interview:

“The physical disabled people aren’t just from central java. If we want use BPJS, the disabled people should move domicile firstly and the procedure is so long....” (Interviewed on June 2, 2017).

Based on that statement, BPJS has complex problems in using medical treatment. There is a complicated procedure in BPJS. The employee in BBRSBD Prof Dr Soeharso realized that disabled people needs faster medical treatment than usual people. It’s also mean that BPJS can’t used in emergency situation. Another barrier of BPJS usage also mentioned in an interview with AM:

“...In Hospital B (referral BPJS) implement gradually treatment… we feared the treatment that they receive unfinished.” (Interviewed on June 2, 2017).
The other problem is about the difference treatment of hospital that using BPJS or non-BPJS. Medical treatment that using BPJS usually used in phases treatment. BBRSBD Prof Dr Soeharso worry on unfinished treatment considering that physical disabled people only has a year rehabilitation before they back to home. Based on these barriers, BPJS can’t use in medical treatment in some case such an emergency treatment. The dynamic needed of physical disability being core caused why financial realization different with organization planning. Supposed amount of physical disability who has medical treatment in a year become the main problem in financial planning.

The fulfillment of the right to health in BBRSBD also held on psychic services. There is a difference in budget realization between medical and psychological service. Psychological services are conducted through routine activities that have been planned with sufficient budget (summarized from interview with AS). The use of budgets in psychological services is more constant with planned arrangements. So, there is no budget shortfall in the process of psychological services in organization. It’s show that BBRSBD Prof. Dr. Soeharso more easily to estimates the need for psychological rehabilitation than medical. Another factor behind the organization’s difficulty in planning medical needs is the level of complexity of medical needs rather than psychological. Differences condition of persons with disabilities become factors that affect the diversity of medical treatment necessary.

**Human Resource**

The other resource in managerial accountability studies in the BBRSBD Prof Dr Soeharso is human resource. The employee in organization is a key of organization success in implementation of service procedure. The Employee in BBRSBD Prof Dr Soeharso not only position theirself as a worker but a companion. It’s mean that employee have a role to build contiguity between disabled people and them. Their role absolutely help in the implementation of socio-psychology rehabilitation program. Organization hope that disabled people can open theirself in every problem to employee through their contiguity. So, the employee can build understanding both of disabled people needed and problem. However, there are some of them still have reclusived character. It’s barrier staff to resolve their problem.

BBRSBD Prof Dr Soeharso tried to another way to build contiguity to disabled people through meeting activities named “sarasehan” and self building activity. Employees evaluate activities of disabled people and share their problem in several days of rehabilitation through sarasehan activity. Dialogue activity gives disabled people space to share their problem to employee. Another way of socio-psychology rehabilitation is self building activities such as spiritual building and outbound activity. Those activities help disabled to build their character and understanding their condition.

Another program of the fulfillment of health right of physical disability in the BBRSBD Prof Dr Soeharso is medical rehabilitation program. Employee tried to be responsive in medical act as the procedure to resolve medical problem of the disabled people. It mentioned by a physical disabled people in an interview:

“Overall both of medical and psychological services have been accordance by staff as promised before” (Interviewed with RM on June 17, 2017).

Based on that statement of physical disability showed that medical act appropriated as the procedure. The caregiver seek the assistance of medical complaints outside the working hours of medical staff due to the limitation of working hours of medical section. It means that organization try to hold responsiveness of public service beside implement the procedure. Responsiveness of public service shown there is public ethic in held effectiveness of public service. The phase of staff facilitates both on heavy and light act medical treatment is undertaken to ensure service effectiveness.

The staff also provides control to the physical disabled people to ensure that they adopt of healthy lifestyle during social rehabilitation. The implementation of clean and healthy lifestyle supports the effectiveness of health rights fulfillment programs. Some of the rules applied related implementation of healthy lifestyle of disabled people are supervise dormitory cleanliness and prohibits the presence of alcohol in the environment of BBRSBD Prof. Dr. Soeharso. In addition, BBRSBD Prof Dr Soeharso also prohibits physical disability smoking in dormitories area because it will harm another disabled people’s health.

**Property**

Accountability of the property usage including asset and facilities inside to ensure the entire BBRSBD Prof Dr Soeharso property absolutely used to support the fulfillment of the right of physical disability health. The one form of activities supports of health conducted through sports activities. BBRSBD provide sports hall and courts to support sports activities routines. In addition, people with disabilities also utilize facilities outside of hours of activity. Disabled people also take apart on the responsibility related maintenance of assets and facilities therein. It shown on the obligation of the disabled people to maintain the cleanliness of the facilities and infrastructure provided. Meanwhile, the expenditure of property maintenance funded by building rental income. The income of the rental revenue reported in Non-Tax Revenues report (PNBP).

**Answer**

The final stage of the managerial accountability assessment related the decision-making on reports and information. There are several points highlighted in the final stages of managerial accountability. Firstly, is the existence of an evaluation to determine the follow up of the reports received. Second assessment relate existance of reward and sanction from the head of organization (Steets, 2010).

The form of staff performance evaluation held through structural meeting forum. This condition showed that the evaluation of organization of the organization report held openly. Through this activity, the head can also find all the problems in each line of organization through the information provided by the staff. After evaluating the performance of resource management, the head of BBRSBD Prof. Dr. Soeharso can provide all forms of performance consequences on the basis of regulations that have been made. The consequence of performance can be reward and sanction as organization regulated.
Regulation of reward of staff performance mentioned by Advocacy staff:

“To improve our income, there is a performance allowance obtained once a month according to job position level, business trip, and attendance” (Interviewed with AS on June 16, 2017).

Reward given to the staff in the form of performance allowance based on regulation of Salary and Allowance of Civil Servant Law No. 5/2014. While the form sanction given to the staff who absence without permission before. Sanctions given for such disciplinary action through cutting the employee’s daily cash and reprimands from the head of BBRSD Prof Dr Soeharso. In order to prevent indiscipline acts, organization carry out direct supervision of staff activities. The head of the unit is responsible for supervising and reporting disciplinary action to the Head of BBRSD Prof Dr. Soeharso.

The managerial accountability stages above show that BBRSD Prof. Dr. Soeharso has run the right to health compliance procedure well. In addition, information disclosure related to health-care procedures is also a driver of the effectiveness of the service for the fulfillment of the right of persons with disabilities. The barrier of the implementation of health rights fulfillment procedures found in persons with disabilities who have a closed character to self-need. This condition complicated for staff to communicate and approach with disabilities. Thus, staff also difficult to recognize and solve every problem they face.

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The managerial accountability study is also conducted by analyzing the pattern of accountability relationship both vertically and horizontally. The relationship pattern in accountability find out how much the disclosure of the organization held to various parties. In addition, through the relationship pattern analysis can be seen the direction of responsibility of the organization. Accountability in BBRSD Prof. Dr. Soeharso held by preparing accountability reports by each head of sub-unit. The report on the implementation of the activity related the fulfillment of health right showed the number of medical acts, the expenditure of prothese and orthose, and budget realization. The report forwarded to the head of unit and head of BBRSD Prof. Dr. Soeharso. The report is followed up through a structural meeting forum where the head of BBRSD Prof. Dr. Soeharso can hold a directly responsibility of organization performance from every employee who responsible on the fulfillment of the health right program. The final results of the report will be submitted to the Directorate General of Social Rehabilitation and the Ministry of Social Service. The vertically pattern of managerial accountability is affected by the autonomous system in state institutions. Based on these authorities, BBRSD Prof. Dr. Soeharso also should to being account for the authority that has been given through the system of managerial accountability. Furthermore, the pattern of vertically accountability regulated under Presidential Ordinance No. 29/2014 on Performance Accountability System of Government Institution as shown in Figure 1.

Vertically accountability of BBRSD Prof Dr Soeharso represented structural account of organization. It means that lower unit shold to be account to the upper as the organization structural design. Meanwhile, horizontally accountability conducted to physical disability, Social Department, and citizen (see Figure 2). There are two tools in horizontally pattern of managerial accountability including held meeting forum named “sarasehan” and organization website. The tool of accountability has function to inform the results of organization appraisal and resource management report. Means of performance accountability is through the meeting forum between organization, Social Department representative, and physical disability. The organization conveys activities carried out by staff related to the implementation of the health rights fulfillment program through the meeting. In addition, the organization also informs the follow-up of any medical treatment for persons with impairment. Another tool of horizontally managerial accountability conducted through organization website. The tools of accountability help citizen and physical disability to give feedback of public service.

However, not all organizational resources informed through a horizontal accountability model. Implicitly, organizations have limitation in publicity of resource disclosure. Resource management such as finance has not been clearly communicated to the public. It could be a weakness in the implementation of horizontal accountability. Even though the service accountable, the form of performance disclosure and performance reporting has not been implemented in a balanced manner.
Generally, vertically pattern of managerial accountability is dominant than horizontally. It’s shown that the direction of accountability influenced by delegation of authority on the institutional structure of the State. In addition, institutions accountability scheme as regulated in Presidential Accordance No. 29/2014 on Performance Accountability System of Government Institution does not seem to direct that accountability should lead to society. It is important because the success of a public service just perceived by the public. Moreover, the regulation also does not clearly define the consequences of ineffectiveness accountability. This overlaps with the purpose of accountability in building public confidence in the performance of the bureaucracy.

CONCLUSION

Managerial accountability BBRBSB Prof. Dr. Soeharso on the fulfillment of the right to health of the disabled people is realized through the management of public budget, human resources and assets have been held accordance the procedure. Organizations provide accountability related resource realization through organizational performance reports, budgets and non-tax revenues report (PNBP). In the context of relationship patterns, vertically managerial accountability involves the Head of BBRBSBD, Heads of units and sub-units through internal meetings. The result of the internal meeting reported to the Directorate General of Social Rehabilitation and Ministry of Social Affairs. Meanwhile, horizontal accountability involves people with disabilities, representatives of the Ministry of Social Service, and citizen.

This research also finds out that vertically accountability pattern is dominant than horizontally. This represents that the responsibility of the organization still influenced by the structure of the delegation of institution authority. Related to the strengthening of managerial accountability, BBRBSB Prof. Dr. Soeharso may be able to improve the publication of data supporting the development of the organization through the website to improve public access. In addition, the government also needs to strengthen the regulation that ties horizontally accountability. Government regulations also need to be strengthened as a consequence of sanctions for institutions that fail to implement accountability. This is to emphasize that accountability had to be the focus of the State to build clean governance.

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